

January 1995

# BUDGET FUNCTION CLASSIFICATION

## Relating Agency Spending and Personnel Levels to Budget Functions





United States  
General Accounting Office  
Washington, D.C. 20548

---

Accounting and Information  
Management Division

B-260145

January 30, 1995

The Honorable William V. Roth, Jr.  
Chairman, Committee on Governmental Affairs  
United States Senate

Dear Mr. Chairman,

This fact sheet responds in part to your January 5, 1995, request that we examine the functions performed by agencies in the federal government, identifying those that are uniquely associated with each agency and those that are performed by two or more agencies. You also asked that we provide financial information and civilian personnel levels associated with each function.

In response to this request, and as agreed with your office, we are providing tabular and graphical presentations showing

- a matrix of federal departments and agencies according to budget function and subfunction classifications developed and maintained by the Office of Management and Budget (OMB);
- separate presentations for departments and agencies depicting obligation<sup>1</sup> and employment levels<sup>2</sup> by budget function;
- separate presentations for each budget function showing obligation and employment levels for departments and agencies; and

---

<sup>1</sup> Obligations are binding agreements—orders placed, contracts awarded, services rendered, etc.—that will result in outlays, immediately or in the future. Budgetary resources must be made available by the Congress before obligations legally can be incurred. Outlays are payments to liquidate obligations.

<sup>2</sup> Employment levels are computed on a "full-time equivalent" (FTE) basis, typically for a full fiscal year. This method of estimating and controlling federal employment began in fiscal year 1982 and measures the authorized or budgeted work years for departments and agencies and for budget functions.

- end-of-year employment "head-counts"<sup>3</sup> for each department and agency.

The budget function classification system<sup>4</sup> provides a means to classify budgetary resources according to the national need addressed. Arraying federal departments and agencies by the budget function(s) in which they perform provides a broad view of the varied missions of the federal government and of its organizational concentration. The function classifications are also the categories that the Congress uses in the concurrent resolutions on the budget, pursuant to the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. 632).

Appendix I presents the budget function and subfunction classification system and summarizes fiscal year 1993 obligational patterns for each department and agency by function (see page 14) and by subfunction (see pages 15-23). As this appendix shows, most federal departments and agencies addressed more than one budget function, that is, more than one mission or area of national need. For example, the Department of Agriculture (USDA) obligated funds to 10 functions, while 14 other executive departments and agencies made obligations in three or more functions. Alternatively, the Department of Veterans Affairs and the Environmental Protection Agency, among others, obligated funds to only one function in fiscal year 1993.

Although these tables provide a useful overview, they do not indicate the magnitude of an agency's activities in a given function or subfunction. In succeeding appendixes, we present figures which depict the relative share of obligations (for fiscal years 1993 and 1994) and FTE levels (for fiscal year 1993)

- within departments and agencies, by function (appendixes II and IV), and
- within each budget function, by department and agency (appendixes III and V).

For this request, we have disaggregated two functions to more clearly indicate the nature of agency activities. The budget function Natural Resources and Environment (300) is shown as two components--Pollution Control and Abatement, and Other Natural Resources and Environment. Also, the budget function Income Security (600) is shown as three components--Retirement and Disability; Housing, Food, and Nutrition Assistance; and Income Security and Unemployment--to reflect the disparate

---

<sup>3</sup> Employment "head-counts" measure actual on-board strength--that is, workers, not work years--as of the end of a reporting period. This method of estimating and controlling the size of the federal workforce was replaced in fiscal year 1982 by the FTE system. The Office of Personnel Management continues to report personnel strength statistics for other purposes.

<sup>4</sup> For a detailed description of the function classification system, see appendix II in the Glossary of Terms Used in the Federal Budget Process: Exposure Draft (GAO/AFMD-2.1.1, January 1993).

nature of activities in this function.

The figures in appendixes II through V provide an indication of the nature and extent of activities within each department and agency and the uniqueness of a particular function within a given department and agency. For example, comparing obligations by department and agency and by function presents an interesting picture of the relationship between an area of national need and organizational spending patterns, which could suggest potentially productive lines of inquiry about mission and organizational congruence.

- A function may be associated almost entirely with one agency, which in turn makes almost all of its obligations in that function. For example, the Transportation function is found almost entirely within the Department of Transportation (see pages 60 and 110) whose activities are almost entirely associated with that single function (see pages 35 and 85).
- A function may be found almost entirely within one agency but not represent the dominant share of that agency's obligations. For example, the Agriculture function is found almost entirely within USDA (see pages 58 and 108), but this function represents less than 40 percent of USDA's total obligations (see pages 24 and 74).
- A department or agency may have the majority of its obligations in one or a few functions but represent varying shares of the obligations in each function. For example, the Department of Energy's fiscal year 1993 obligations were largely in the Energy and National Defense functions (see page 28), but represented 46 percent of the obligations of the former and only 3 percent of the latter (see pages 54 and 51).
- A function may be distributed approximately equally across several departments and agencies--each of which may have very different core missions--but may be dominant in only one of the agencies. For example, in fiscal year 1993 the Community and Regional Development function was distributed primarily across USDA, the Department of Housing and Urban Development (HUD), the Department of the Interior, and the Federal Emergency Management Agency (see page 61). However, this function represented 3, 11, 19, and 89 percent of the agencies' obligations, respectively (see pages 24, 30, 31 and 44).

Similarly, comparing the share of obligations to the share of FTEs can suggest inquiries about the nature, role, or method of service delivery for a department or agency within a given mission area. For example, a large share of Department of Labor (DOL) obligations are associated with Income Security and Unemployment but, due to the design of DOL's programs, this function represents a small share of its

FTEs (see page 33). In contrast, the Health function accounted for about 15 percent of the obligations of the Department of Health and Human Services but represented 45 percent of its FTEs (see page 29).

Lastly, appendix VI presents the on-board "head-count" strength for each department and agency as of the end of fiscal years 1993 and 1994, and the percentage change experienced between those two years.

## SCOPE AND METHODOLOGY

In responding to this request, we focused on obligations made by the departments and agencies included in the Chief Financial Officers Act of 1990, and also summarized obligations made by the Legislative Branch, the Judicial Branch, the Executive Office of the President (including funds appropriated to the President), and other independent agencies. For purposes of clarity, we have identified in the appendixes individual independent agencies when they represented a significant percentage of obligations in a particular function. The Social Security Administration, which will be made an independent agency effective in 1995, is included in the Department of Health and Human Services in this fact sheet.

We accumulated department and agency obligations, and function and subfunction data, from individual budget account information obtained from the President's Fiscal Year 1995 Budget of the United States Government.<sup>5</sup> We extracted reported actual fiscal year 1993 obligations and estimated (as of December 1993) fiscal year 1994 obligations, summarizing these data by department and agency and by function and subfunction. Although we did not verify these data at the individual budget account level, we reconciled total obligations, by fiscal year and agency, to published sources.

While general patterns can be noted by comparing obligation and FTE levels within the budget function classification system, drawing specific relationships must be tempered because of the way these data are reported. For example, for each budget account, departments and agencies report total (that is, gross) obligations, including obligations made to other accounts or to other departments and agencies, which are then "re-obligated" by the receiving account. These reported obligations reflect total agreements and commitments, but not necessarily the level of resulting outlays made

---

<sup>5</sup> As part of their annual budget submission to OMB, departments and agencies are required to report obligations by budget account, which are coded to reflect the categories of the function classification system. OMB collects and processes this information through the MAX budget system (formerly called the Budget Preparation System), which is used to prepare the President's annual budget request.

in a particular fiscal year.<sup>6</sup> Also, although each federal activity is placed in a function that best defines its most important purpose, there is some discretion when coding an individual budget account against the function categories. Some departments and agencies may report account information against a single function; in other cases, departments and agencies code a single budget account against multiple functions. For this fact sheet, we have allocated obligations and FTEs coded against multiple functions to the principal function addressed by the account.<sup>7</sup>

Lastly, to respond to your request for federal workforce information associated with each department and agency and each budget function, we have included two types of data. For fiscal year 1993, we summarized reported FTE employment levels by department and agency and by function (see appendixes II and III), and total FTE levels were reconciled to published sources. As agreed with your office, we did not include estimated fiscal year 1994 FTE data. Instead, we have shown in appendix VI employment "head-count" strength, as reported to the Office of Personnel Management at the end of fiscal years 1993 and 1994, and computed the percentage change between the ending points. We did not verify these data.

We conducted our work in January 1995 in Washington, D.C.

- - - - -

As discussed with your office, this fact sheet is an interim product designed to meet your immediate needs and to point to future lines of inquiry. The data presented herein are indicative, but not conclusive concerning questions posed in your request letter. We are continuing to work with your office to more fully explore and analyze this and related data so that we can provide the most useful assistance to your committee. For example, in March, following receipt of the fiscal year 1996 budget data from OMB, we will update the tables and graphs in this fact sheet to reflect actual fiscal year 1994 obligations and FTE levels and estimated fiscal year 1995 obligations. Also, in consultation with your office, we will continue this examination at the sub-department level and for individual budget accounts, where such additional depth can provide the most useful information and insights.

---

<sup>6</sup> For a general discussion of this issue, see Budget Object Classification: Origins and Recent Trends (GAO/AIMD-94-147, September 13, 1994).

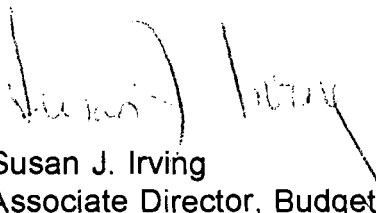
<sup>7</sup> One particular case deserves comment. HUD reports its Salaries and Expenses budget account, which has historically included funding for almost all of its FTEs, against a multiple function code. Based on this coding and our method of allocation, the figure at page 30 reflects over 90 percent of HUD's FTEs charged against a single function, as opposed to HUD's other mission areas.

B-260145

We are sending copies of this fact sheet to the Ranking Minority Member of the Governmental Affairs Committee and to others upon request.

If you have any questions, I can be reached at (202) 512-9142. Major contributors to this fact sheet are listed in appendix VII.

Sincerely yours,



Susan J. Irving  
Associate Director, Budget Issues

## CONTENTS

Letter	1
Appendix I	Budget Function Classification and Summary Tables
	Budget Function Classification System 11
	Fiscal Year 1993 Obligations by Function 14
	Fiscal Year 1993 Obligations by Subfunction 15
Appendix II	Fiscal Year 1993 Obligation and FTE Levels by Department and Agency
	Department of Agriculture 24
	Department of Commerce 25
	Department of Defense 26
	Department of Education 27
	Department of Energy 28
	Department of Health and Human Services 29
	Department of Housing and Urban Development 30
	Department of the Interior 31
	Department of Justice 32
	Department of Labor 33
	Department of State 34
	Department of Transportation 35
	Department of the Treasury 36
	Department of Veterans Affairs 37
	Environmental Protection Agency 38
	General Services Administration 39
	National Aeronautics and Space Administration 40
	Office of Personnel Management 41
	Small Business Administration 42
	Agency for International Development 43
	Federal Emergency Management Agency 44
	Nuclear Regulatory Commission 45
	National Science Foundation 46
	Legislative Branch 47
	Judicial Branch 48
	Executive Office of the President 49
	Other Independent Agencies 50



Appendix III      Fiscal Year 1993 Obligation and FTE Levels by Function

National Defense	51
International Affairs	52
Science, Space, and Technology	53
Energy	54
Natural Resources and Environment	55
--Pollution Control and Abatement	56
--Other Natural Resources and Environment	57
Agriculture	58
Commerce and Housing Credit	59
Transportation	60
Community and Regional Development	61
Education, Employment, and Social Services	62
Health	63
Medicare	64
Income Security	65
--Retirement and Disability	66
--Housing, Food, Nutrition Assistance	67
--Income Security and Unemployment	68
Social Security	69
Veterans Benefits and Services	70
Administration of Justice	71
General Government	72
Net Interest	73

Appendix IV      Fiscal Year 1994 Obligations by Department and Agency

Department of Agriculture	74
Department of Commerce	75
Department of Defense	76
Department of Education	77
Department of Energy	78
Department of Health and Human Services	79
Department of Housing and Urban Development	80
Department of the Interior	81
Department of Justice	82
Department of Labor	83
Department of State	84
Department of Transportation	85
Department of the Treasury	86
Department of Veterans Affairs	87
Environmental Protection Agency	88
General Services Administration	89

National Aeronautics and Space Administration	90
Office of Personnel Management	91
Small Business Administration	92
Agency for International Development	93
Federal Emergency Management Agency	94
Nuclear Regulatory Commission	95
National Science Foundation	96
Legislative Branch	97
Judicial Branch	98
Executive Office of the President	99
Other Independent Agencies	100

Appendix V      Fiscal Year 1994 Obligations by Function

National Defense	101
International Affairs	102
Science, Space, and Technology	103
Energy	104
Natural Resources and Environment	105
--Pollution Control and Abatement	106
--Other Natural Resources and Environment	107
Agriculture	108
Commerce and Housing Credit	109
Transportation	110
Community and Regional Development	111
Education, Employment, and Social Services	112
Health	113
Medicare	114
Income Security	115
--Retirement and Disability	116
--Housing, Food, Nutrition Assistance	117
--Income Security and Unemployment	118
Social Security	119
Veterans Benefits and Services	120
Administration of Justice	121
General Government	122
Net Interest	123

Appendix VI      Total Civilian Employment: End of Fiscal Years 1993 and 1994      124

Appendix VII      Major Contributors to this Report      125

## Abbreviations

USDA	Department of Agriculture
DOC	Department of Commerce
DOD	Department of Defense
DOE	Department of Energy
EOP	Executive Office of the President
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
DOI	Department of the Interior
DOJ	Department of Justice
DOL	Department of Labor
DOT	Department of Transportation
VA	Department of Veterans Affairs
EPA	Environmental Protection Agency
GSA	General Services Administration
NASA	National Aeronautics and Space Administration
OPM	Office of Personnel Management
RRB	Railroad Retirement Board
SBA	Small Business Administration
AID	Agency for International Development
FEMA	Federal Emergency Management Agency
NRC	Nuclear Regulatory Commission
NSF	National Science Foundation

**Budget Function Classification System**

Functions	Subfunctions
050 - National Defense	050 - National Defense
	051 - Defense - Military
	053 - Atomic Energy Defense Activities
	054 - Defense-related Activities
150 - International Affairs	150 - International Affairs
	151 - International Development and Humanitarian Assistance
	152 - International Security Assistance
	153 - Conduct of Foreign Affairs
	154 - Foreign Information and Exchange Activities
	155 - International Financial Programs
250 - General Science, Space, and Technology	250 - General Science, Space, and Technology
	251 - General Science and Basic Research
	252 - Space Flight, Research, and Supporting Activities
270 - Energy	270 - Energy
	271 - Energy Supply
	272 - Energy Conservation
	274 - Emergency Energy Preparedness
	276 - Energy Information, Policy, and Regulation
300 - Natural Resources and Environment	300 - Natural Resources and Environment
	301 - Water Resources
	302 - Conservation and Land Management
	303 - Recreational Resources
	304 - Pollution Control and Abatement
	306 - Other Natural Resources
350 - Agriculture	351 - Farm Income Stabilization
	352 - Agricultural Research and Services
370 - Commerce and Housing Credit	371 - Mortgage Credit
	372 - Postal Service
	373 - Deposit Insurance
	376 - Other Advancement of Commerce
400 - Transportation	400 - Transportation
	401 - Ground Transportation
	402 - Air Transportation

Functions	Subfunctions
	403 - Water Transportation
	407 - Other Transportation
450 - Community and Regional Development	450 - Community and Regional Development
	451 - Community Development
	452 - Area and Regional Development
	453 - Disaster Relief and Insurance
500 - Education, Training, Employment, and Social Services	501 - Elementary, Secondary, and Vocational Education
	502 - Higher Education
	503 - Research and General Education Aids
	504 - Training and Employment
	505 - Other Labor Services
	506 - Social Services
550 - Health	550 - Health
	551 - Health Care Services
	552 - Health Research and Training
	554 - Consumer and Occupational Health and Safety
570 - Medicare	571 - Medicare
600 - Income Security	600 - Income Security
	601 - General Retirement and Disability Insurance (excluding social security)
	602 - Federal Employee Retirement and Disability
	603 - Unemployment Compensation
	604 - Housing Assistance
	605 - Food and Nutrition Assistance
	609 - Other Income Security
650 - Social Security	651 - Social Security
700 - Veterans Benefits and Services	701 - Income Security for Veterans
	702 - Veterans Education, Training, and Rehabilitation
	703 - Hospital and Medical Care for Veterans
	704 - Veterans Housing
	705 - Other Veterans Benefits and Services
750 - Administration of Justice	750 - Administration of Justice
	751 - Federal Law Enforcement Activities
	752 - Federal Litigative and Judicial Activities

Functions	Subfunctions
	753 - Federal Correctional Activities
	754 - Criminal Justice Assistance
800 - General Government	800 - General Government
	801 - Legislative Functions
	802 - Executive Direction and Management
	803 - Central Fiscal Operations
	804 - General Property and Records Management
	805 - Central Personnel Management
	806 - General Purpose Fiscal Assistance
	808 - Other General Government
900 - Net Interest	901 - Interest on the Public Debt
	908 - Other Interest

Note: In some cases, account-level data are reported against function categories rather than subfunction categories (for example, 050, National Defense, rather than subfunctions 051, 053, or 054). In these cases, the function category is included in the subfunction column and throughout other tables and figures in this fact sheet.

## FY1993 OBLIGATIONS BY FUNCTION

	National Defense	International Affairs	Science, Space, and Technology	Energy	Natural Resources and Environment	Agriculture	Commerce and Housing Credit	Transportation	Community and Regional Development	Education/Training/Employment/Social Services	Health	Medicare	Income Security	Social Security	Veterans Benefits and Services	Administration of Justice	General Government	Net Interest	Functions Charged (out of 18 functions)
USDA																			10
Commerce																			4
DOD	X																		4
Education																			4
DOE	X		X																2
HHS																			4
HUD																			6
DOI																			6
DOJ	X	X																	4
DOL																			4
State	X	X																	3
DOT	X	X																	4
Treasury	X	X																	3
VA																			7
EPA																			1
GSA																			1
NASA																			2
OPM																			2
SBA																			3
AID																			2
FEMA	X																		2
NRC																			3
NSF																			1
Legislative Branch																			7
Judicial Branch																			7
EOP																			3
Other Independent Agencies	X	X																	4
	X	X																	4
																			14
Total - FY1993	6	8	3	5	8	2	9	4	7	9	7	1	14	1	3	8	11	1	

LEGEND: An "X" indicates an agency made an obligation in that budget function during FY1993.

## Appendix I

[illegible]



FY1993 OBLIGATIONS BY SUBFUNCTION

		-SCIENCE/SPACE/TECHNOLOGY-										-ENERGY-				
		250	251	252	Energy	270	271	272	274	276						
Science, Space, and Techno.																
General Science and Research																
Space Flight/Research																
DOE			X			X	X	X	X	X						
HHS																
HUD																
DOJ																
DOL																
State																
DOT																
Treasury																
VA																
EPA																
GSA																
NASA		X		X												
OPM																
SBA																
AID																
FEMA																
NRC																
NSF		X														
Legislative Branch																
Judicial Branch																
EOP																
Other Independent Agencies																

LEGEND: An "X" indicates an agency made an obligation in that budget subfunction during FY1993.

FY1993 OBLIGATIONS BY SUBFUNCTION		NATURAL RESOURCES AND ENVIRONMENT		AGRICULTURE	
USDA	300	X			
Commerce	301	X			
DOD	302	X			
Education	303		X		
DOE	304				
HHS	306			X	
HUD					
DOI					
DOJ					
DOL					
State					
DOT					
Treasury					
VA					
EPA					
GSA					
NASA					
OPM					
SBA					
AID					
FEMA					
NRC					
NSF					
Legislative Branch					
Judicial Branch					
EOP					
Other Independent Agencies					

LEGEND: An "X" indicates an agency made an obligation in that budget subfunction during FY1993.

FY1993 OBLIGATIONS BY SUBFUNCTION		COMMERCE AND HOUSING CREDIT		TRANSPORTATION	
USDA	X				
Commerce					
DOD					
Education					
DOE					
HHS					
HUD	X				
DOI					
DOJ					
DOL					
State					
DOT					
Treasury					
VA					
EPA					
GSA					
NASA					
OPM					
SBA					
AID					
FEMA					
NRC					
NSF					
Legislative Branch					
Judicial Branch					
EOP					
Other Independent Agencies	X				

LEGEND: An "X" indicates an obligation in that budget subfunction during FY1993.

FY1993 OBLIGATIONS BY SUBFUNCTION

## FY1993 OBLIGATIONS BY SUBFUNCTION

[illegible]

LEGEND: An "X" indicates an agency made an obligation in that budget subfunction during FY1993.

FY1993 OBLIGATIONS BY SUBFUNCTION

HEALTH MEDICARE

USDA	Commerce	DOD	Education	DOE	HHS	HUD	DOI	DOJ	DOL	State	DOT	Treasury	VA	EPA	GSA	NASA	OPM	SBA	AID	FEMA	NRC	NSF	Legislative Branch	Judicial Branch	EOP	Other Independent Agencies
550					X							X					X									
551					X																		X			
552					X																					
554					X																					X
571						X																				

LEGEND: An "X" indicates an agency made an obligation in that budget subfunction during FY1993.

**SOCIAL SECURITY**

LEGEND: An "X" indicates an agency made an obligation in that budget subfunction during FY1993.

## Appendix I

FY1993 OBLIGATIONS BY SUBFUNCTION

		VETERANS BENEFITS AND SERVICES										ADMINISTRATION OF JUSTICE				
		701	702	703	704	705	750	751	752	753	754					
Income Security for Veterans																
Education, Training, and Rehab.																
Hospital and Medical Care																
Housing																
Other Sys.																
USDA																
Commerce																
DOD																
Education																
DOE																
HHS																
HUD																
DOI																
DOJ																
DOL																
State																
DOT																
Treasury																
VA																
EPA																
GSA																
NASA																
OPM																
SBA																
AID																
FEMA																
NRC																
NSF																
Legislative Branch																
Judicial Branch																
EOP																
Other Independent Agencies																

LEGEND: An "X" indicates an agency made an obligation in that budget subfunction during FY1993.

**FY1993 OBLIGATIONS BY SUBFUNCTION**

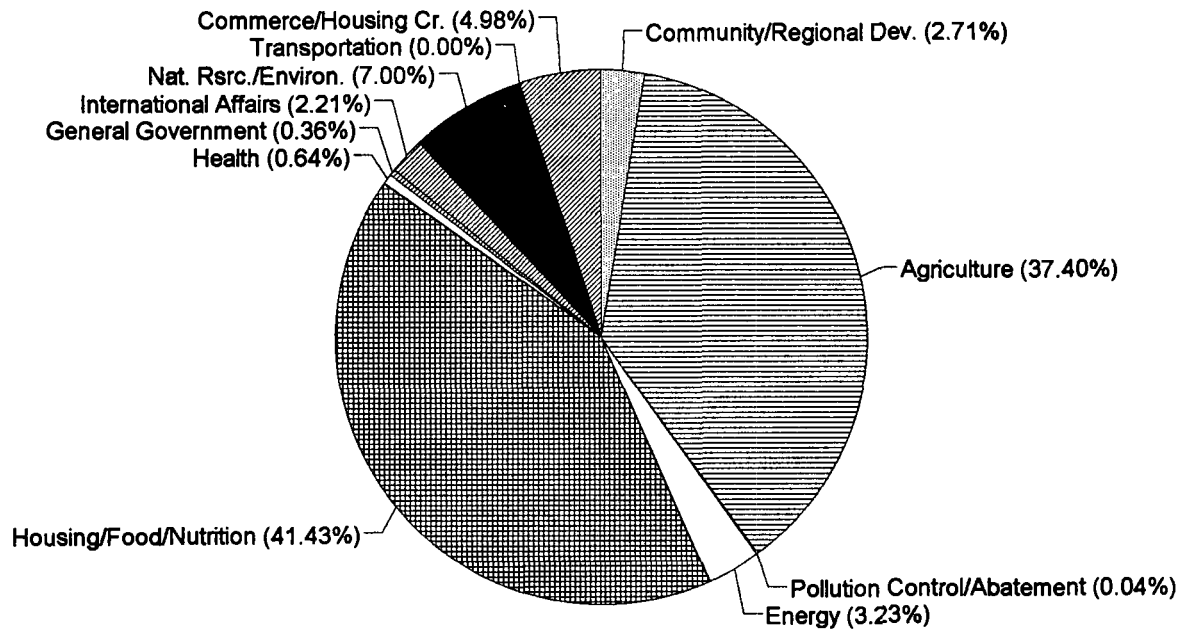
	USDA	Commerce	DOD	Education	DOE	HHS	HUD	DOI	DOJ	DOL	State	DOT	Treasury	VA	EPA	GSA	NASA	OPM	SBA	AID	FEMA	NRC	NSF	Legislative Branch	Judicial Branch	EOP	Other Independent Agencies
General Government								X					X														
Legislative Functions																								X			
Executive Direction and Mgt																X										X	
Central Fiscal Ops.													X														
Central Fiscal Mgmt																											
Property and Records Management																X											
Central Personnel Management																		X									
Gen. Purpose Fiscal Assistance																											
Other Gen. Govt.																											
Interest on the Public Debt																											
Other Interest																											
NET INTEREST																											

LEGEND: An "X" indicates an agency made an obligation in that budget subfunction during FY1993.



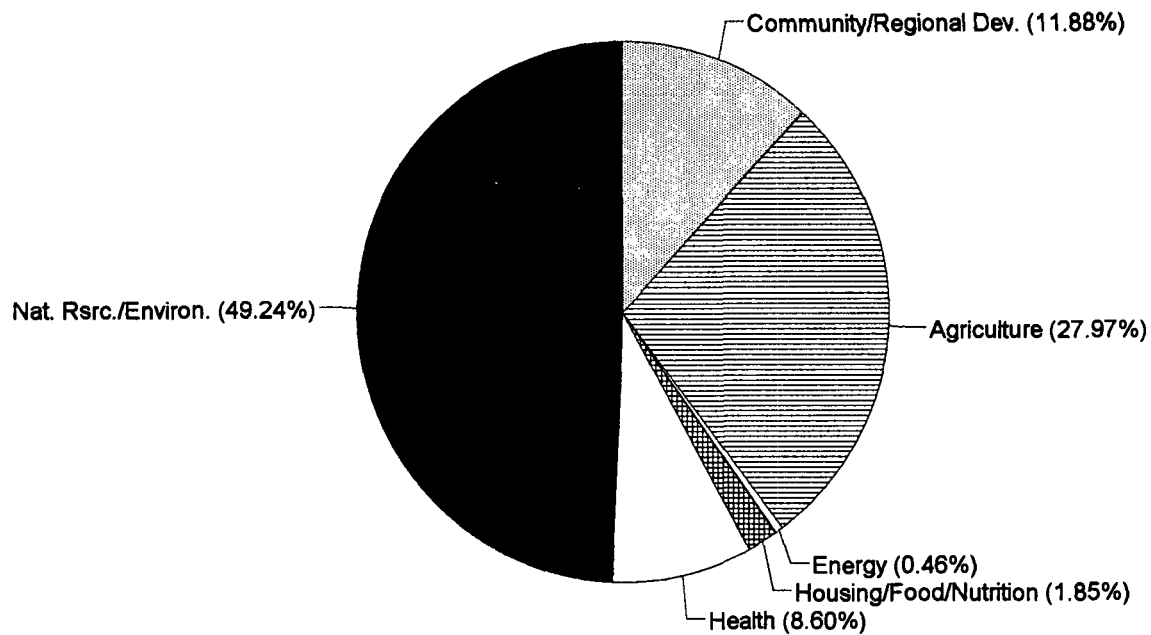
# Department of Agriculture

## FY 1993 Obligations: \$86.8 Billion



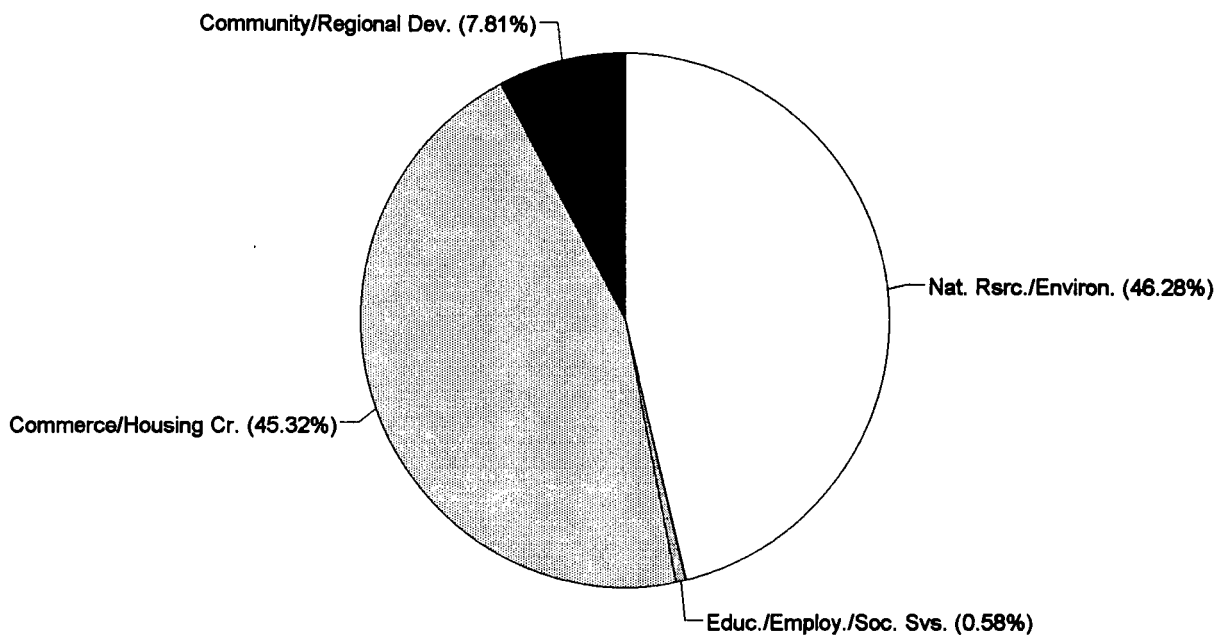
---

## FY 1993 FTE: 113,409

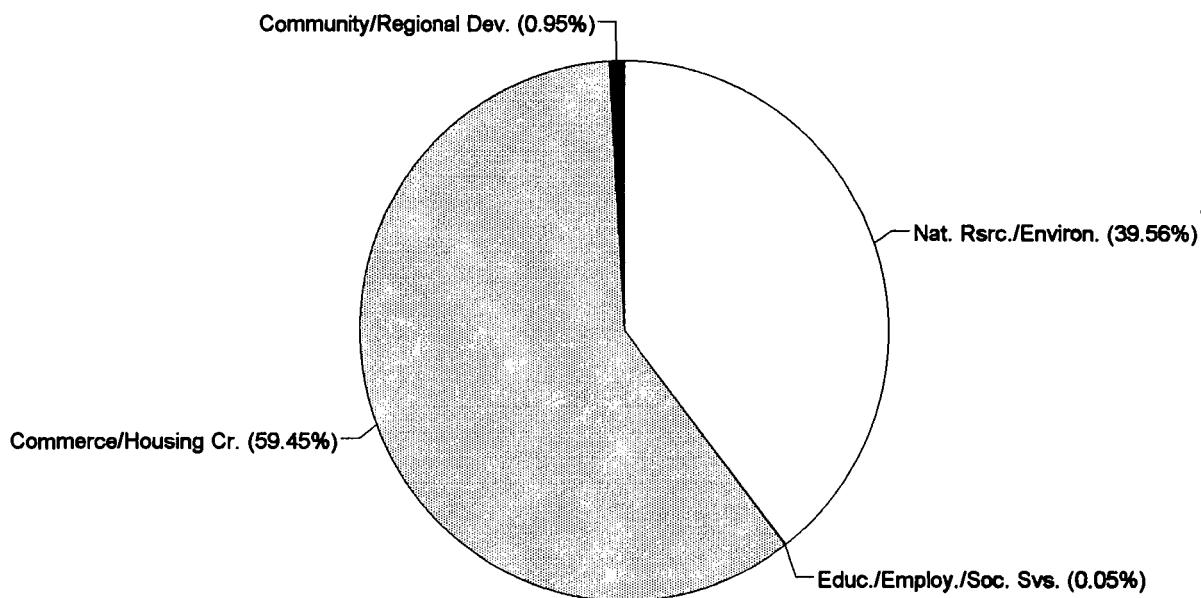


# Department of Commerce

**FY 1993 Obligations: \$4.5 Billion**

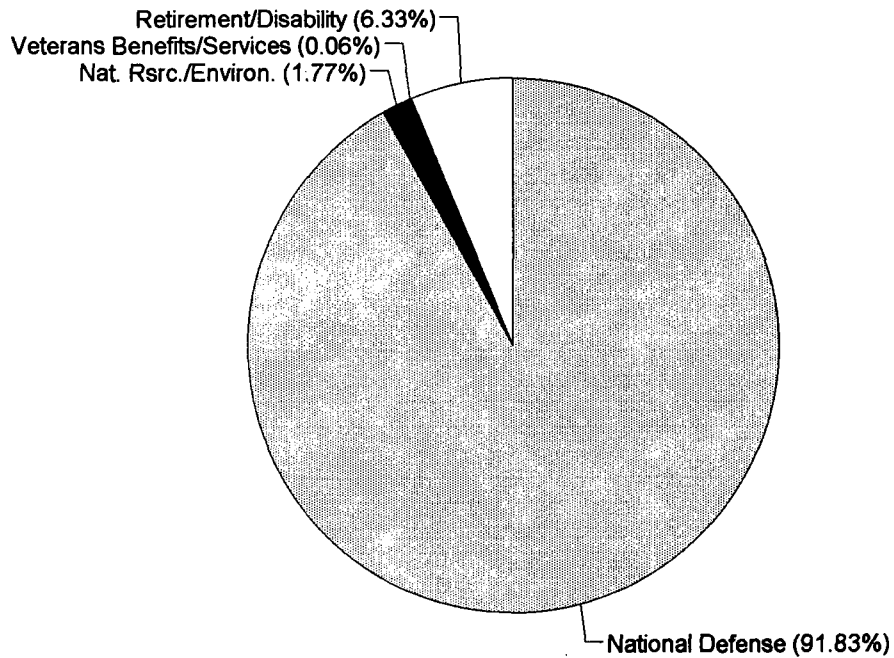


**FY 1993 FTE: 36,090**

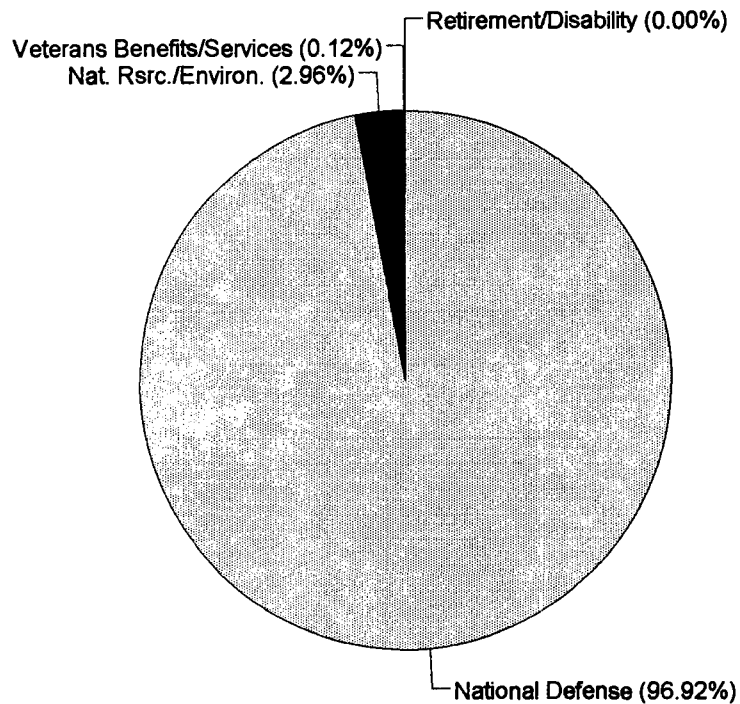


# Department of Defense

**FY 1993 Obligations: \$408.3 Billion**

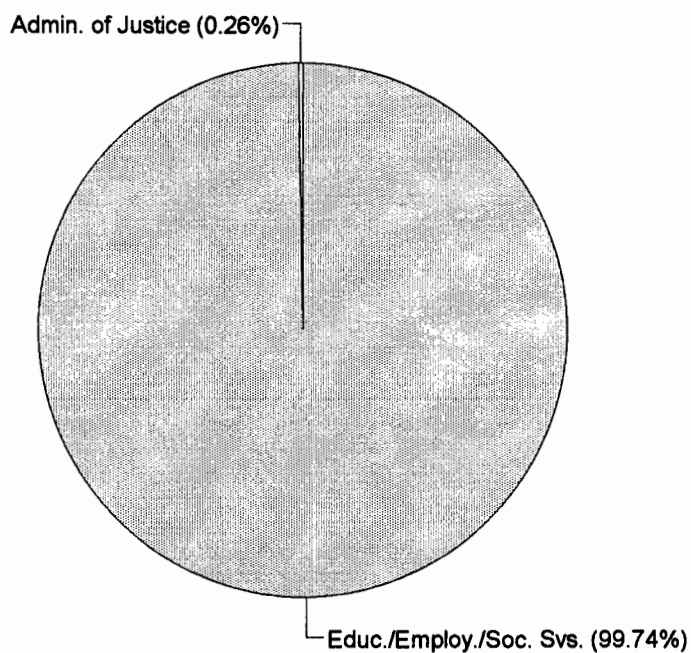


**FY 1993 FTE: 961,379**



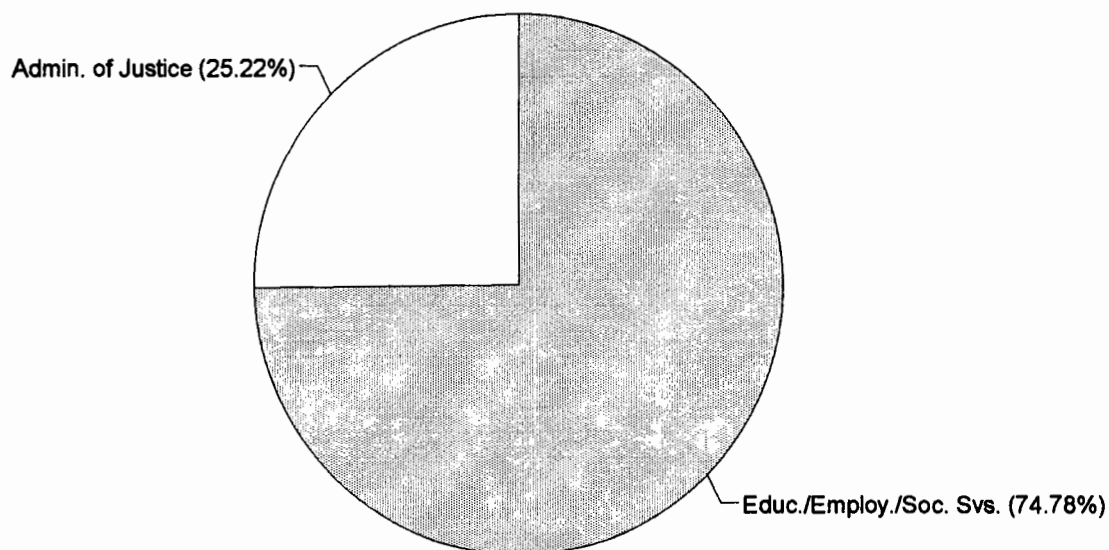
# Department of Education

**FY 1993 Obligations: \$32.4 Billion**



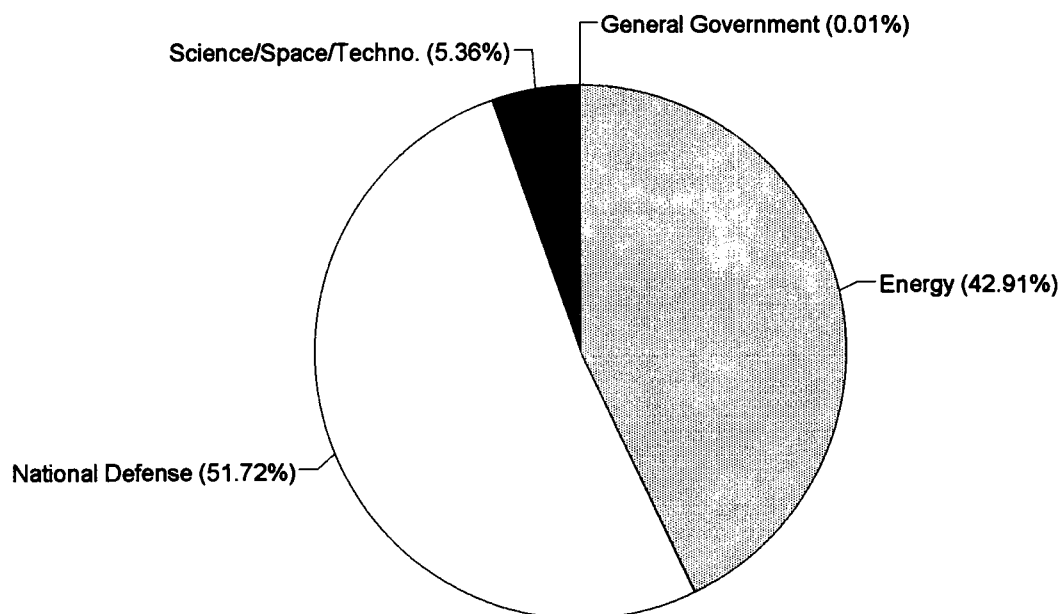
---

**FY 1993 FTE: 4,874**



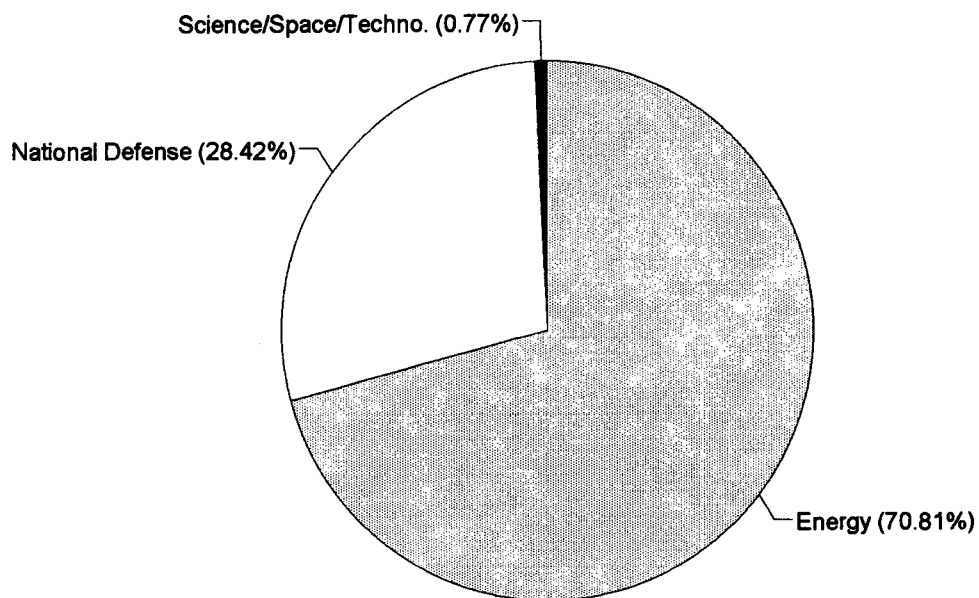
# Department of Energy

## FY 1993 Obligations: \$26.2 Billion



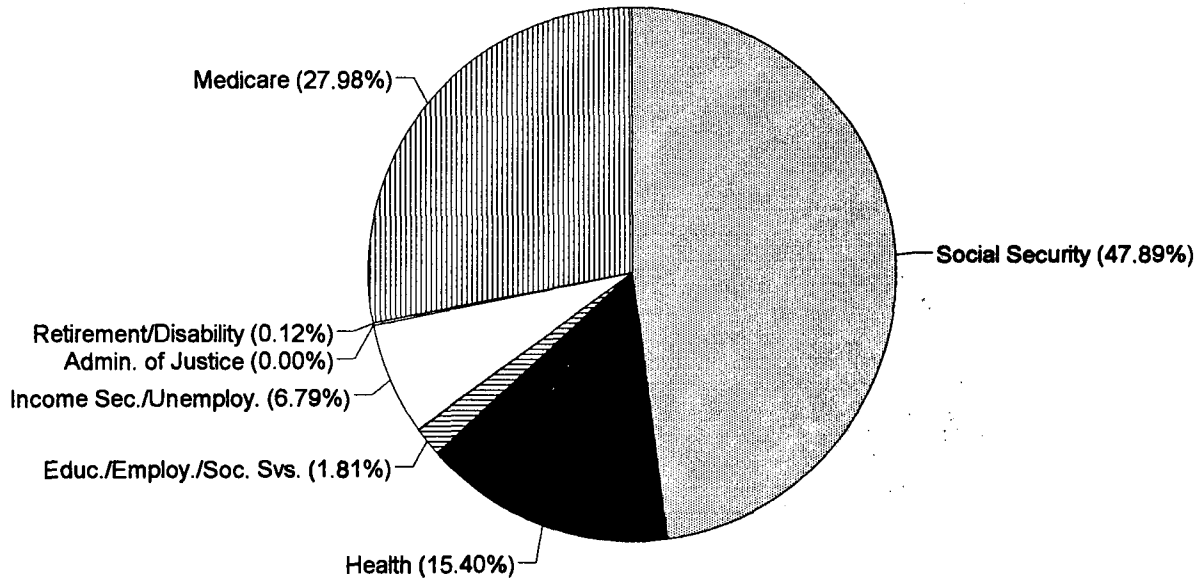

---

## FY 1993 FTE: 20,325

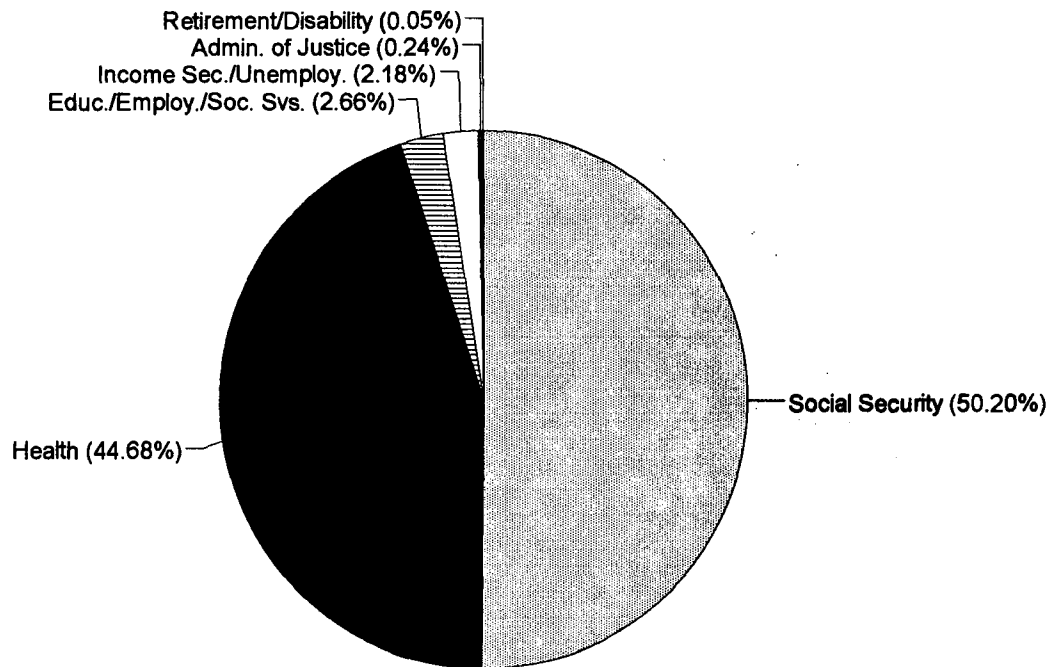


# Health and Human Services

**FY 1993 Obligations: \$656.0 Billion**

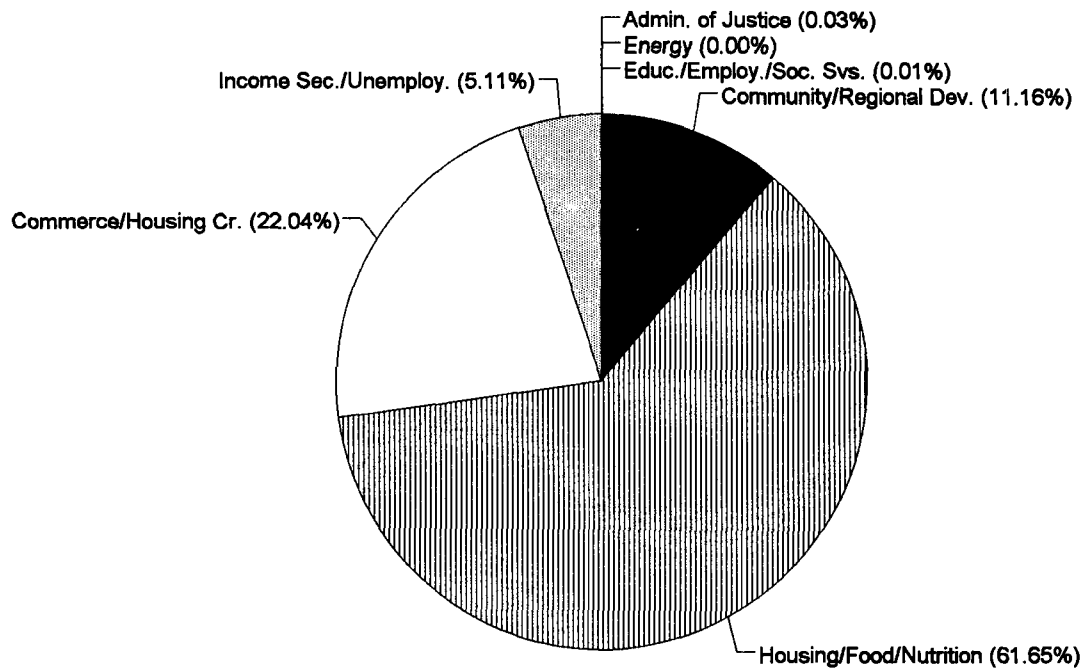


**FY 1993 FTE: 129,046**



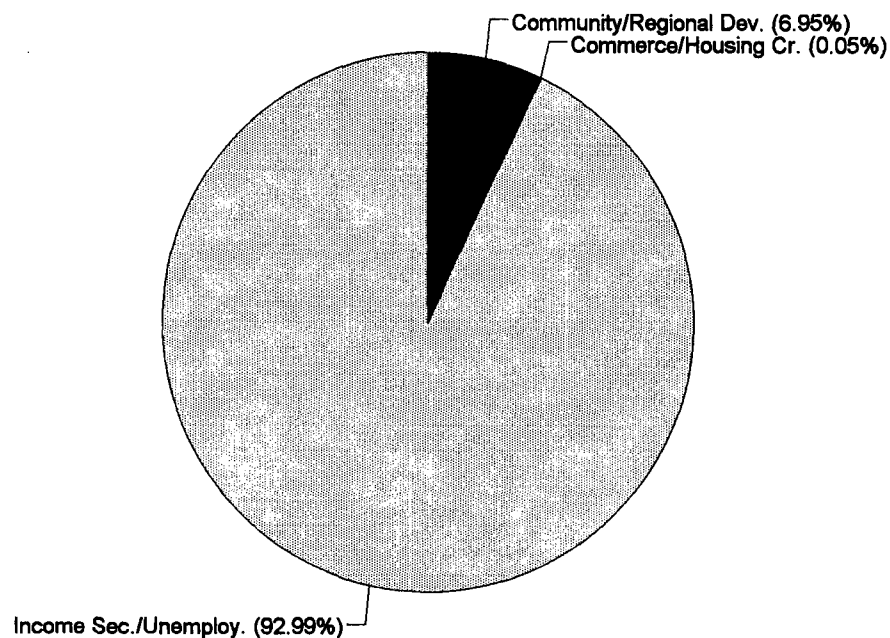
# Housing and Urban Development

## FY 1993 Obligations: \$39.8 Billion



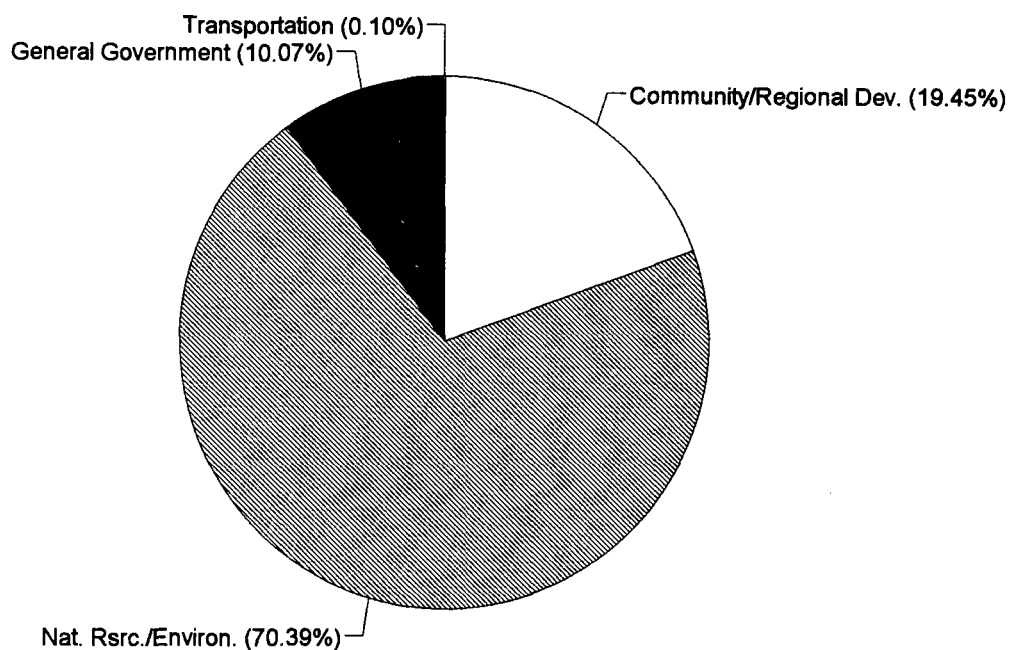
---

## FY 1993 FTE: 13,300



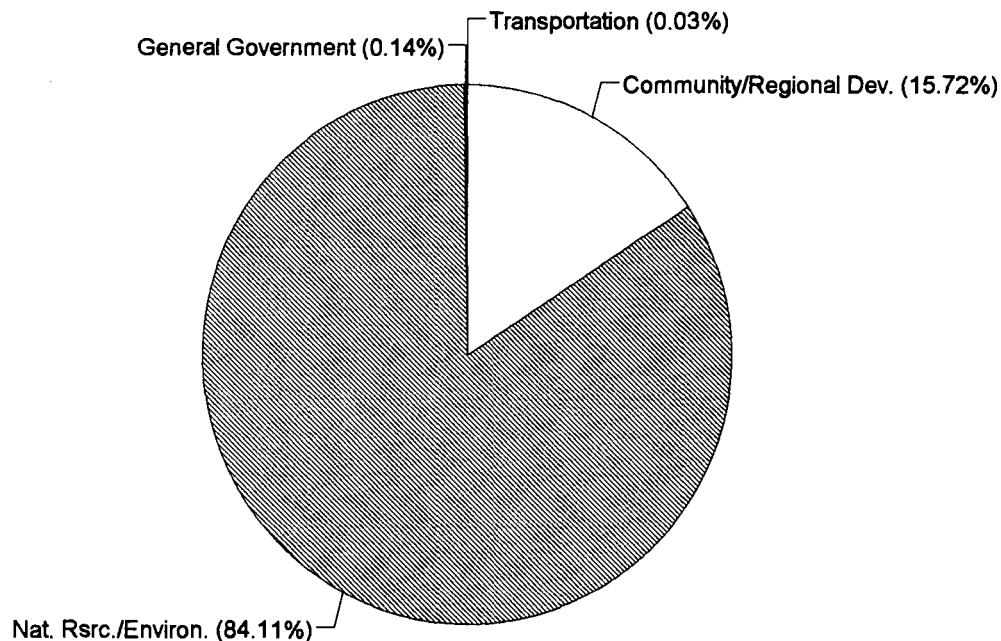
# Department of the Interior

## FY 1993 Obligations \$10.3 Billion




---

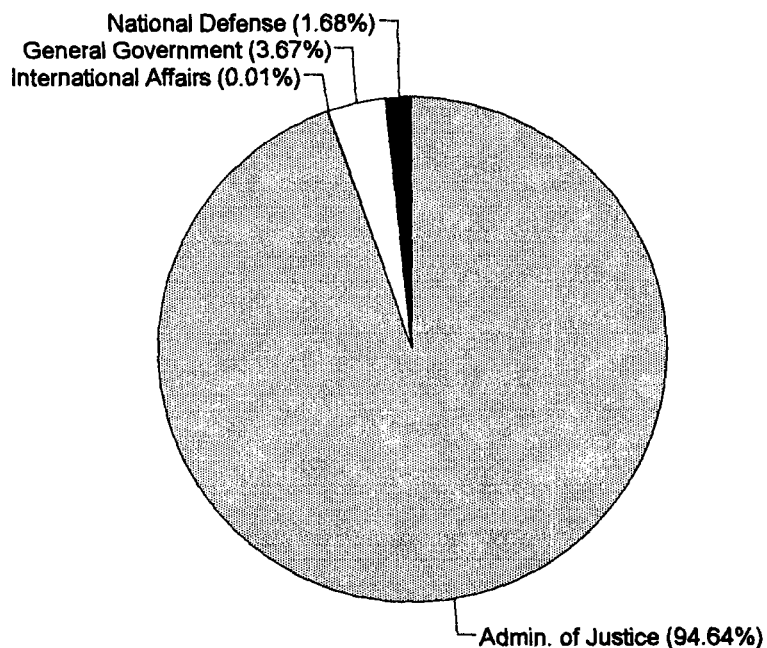
## FY 1993 FTE: 76,703



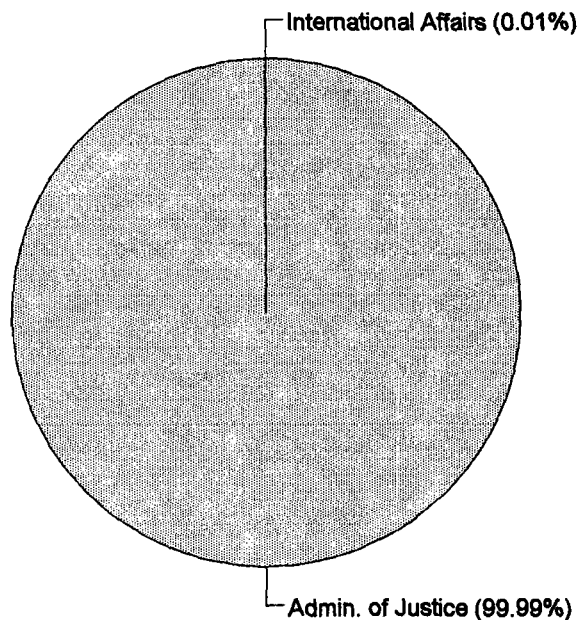


# Department of Justice

**FY 1993 Obligations: \$13.6 Billion**

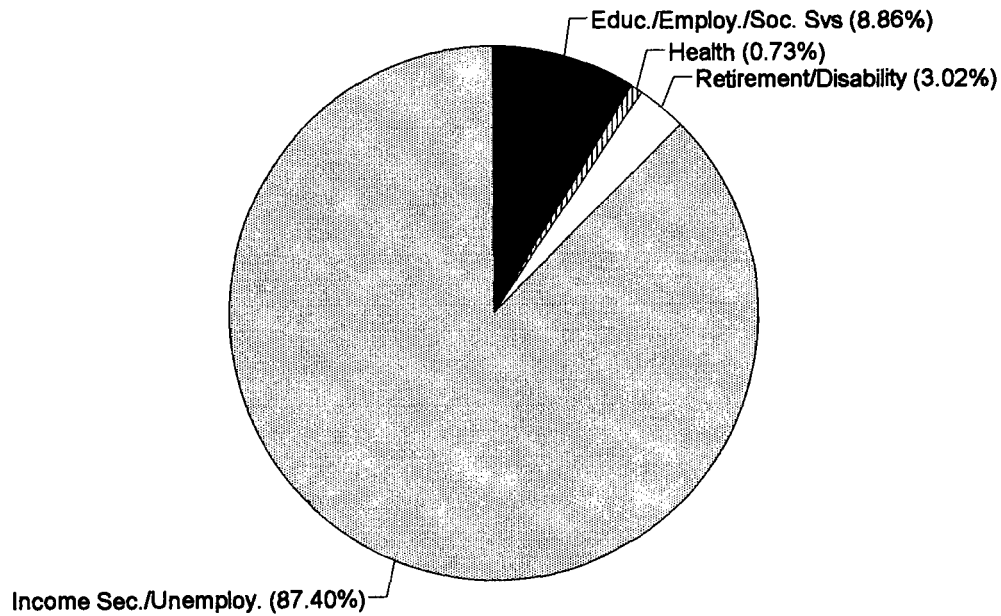


**FY 1993 FTE: 94,650**

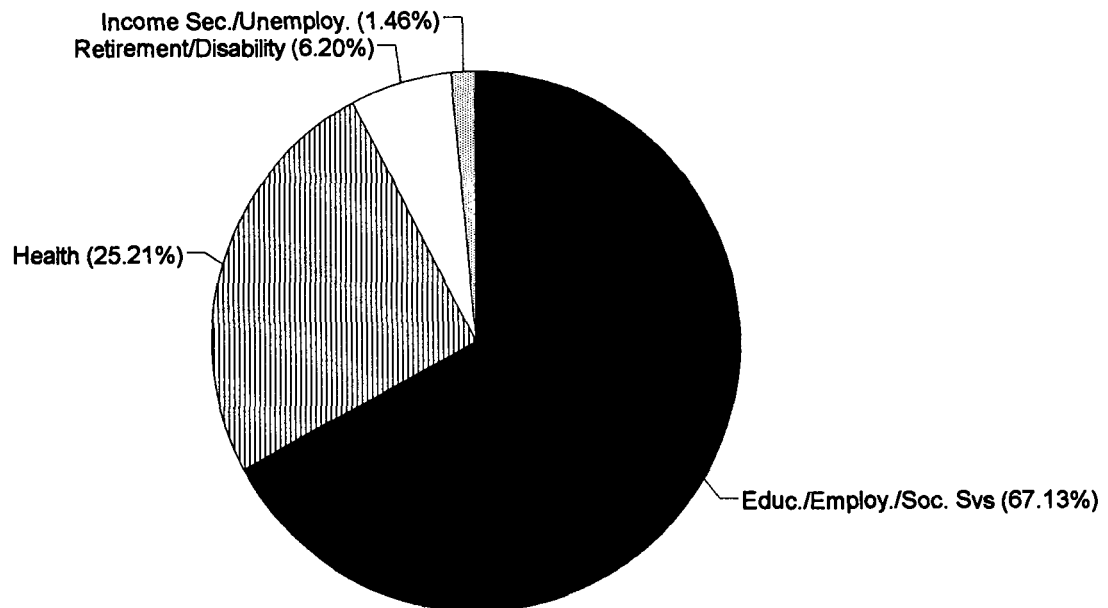


# Department of Labor

**FY 1993 Obligations: \$66.1 Billion**

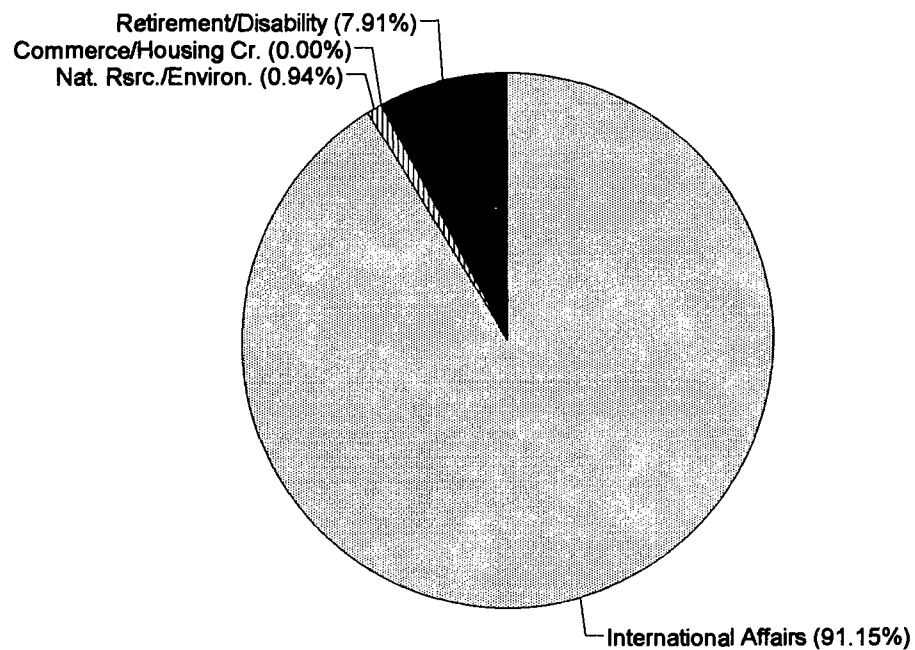


**FY 1993 FTE: 19,582**



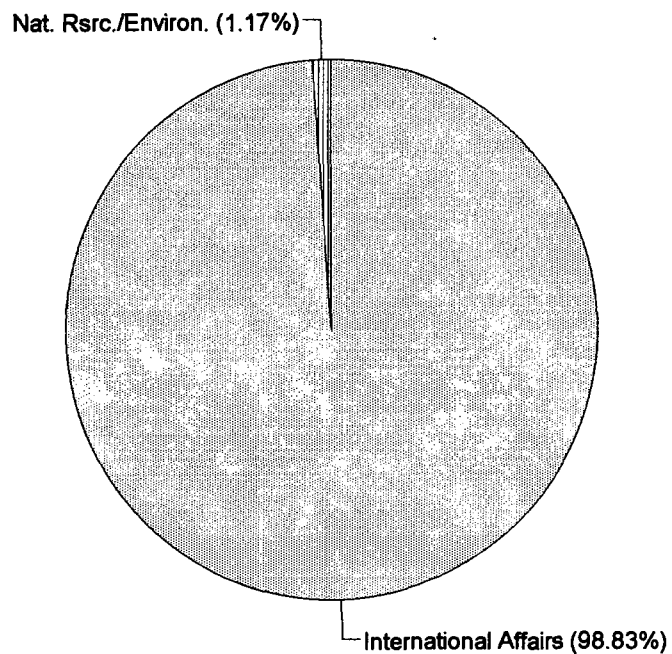
# Department of State

## FY 1993 Obligations: \$6.2 Billion



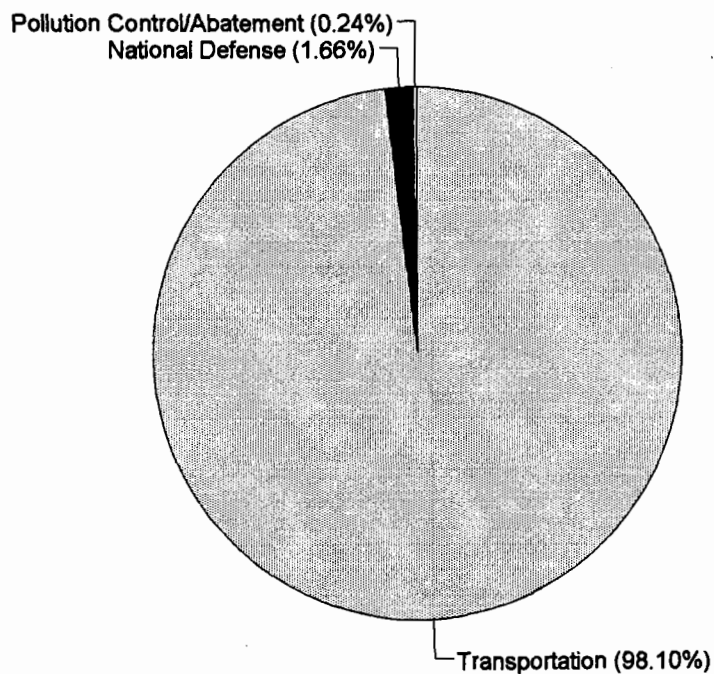

---

## FY 1993 FTE: 25,514



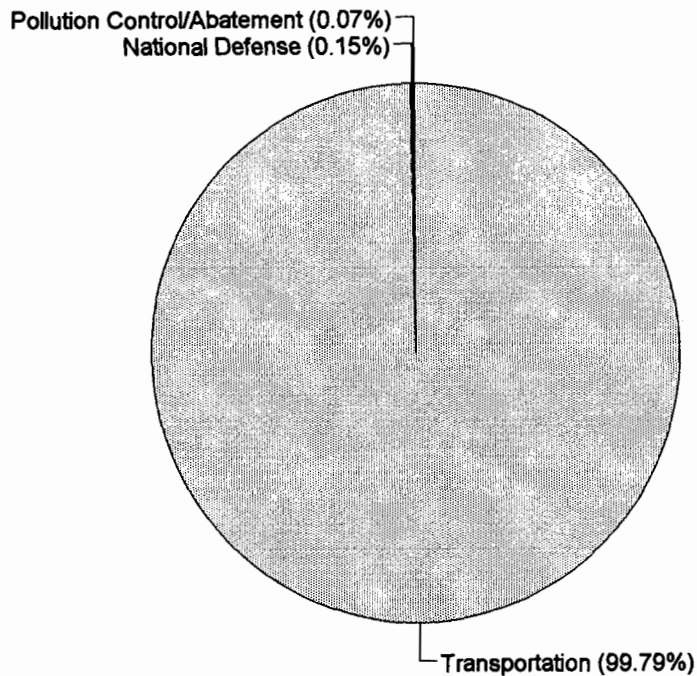
# Department of Transportation

**FY 1993 Obligations: \$41.5 Billion**



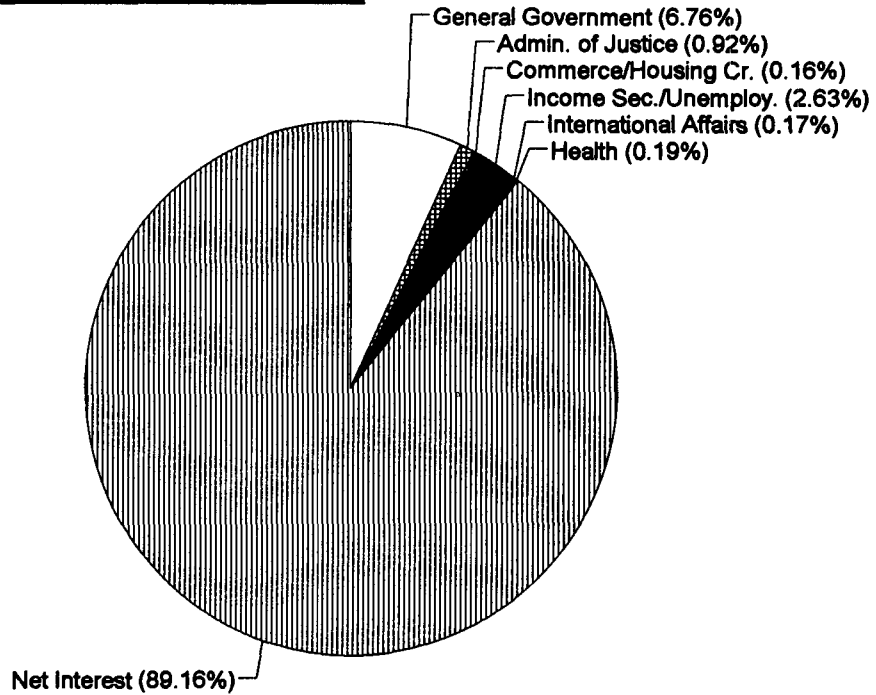
---

**FY 1993 FTE: 69,900**

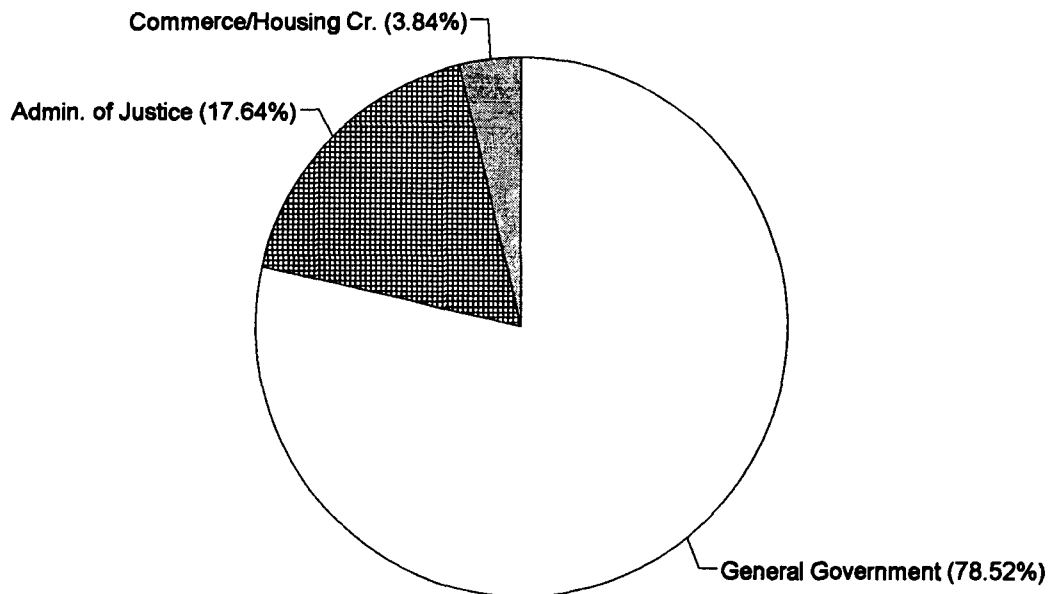


# Department of the Treasury

**FY 1993 Obligations: \$333.7 Billion**

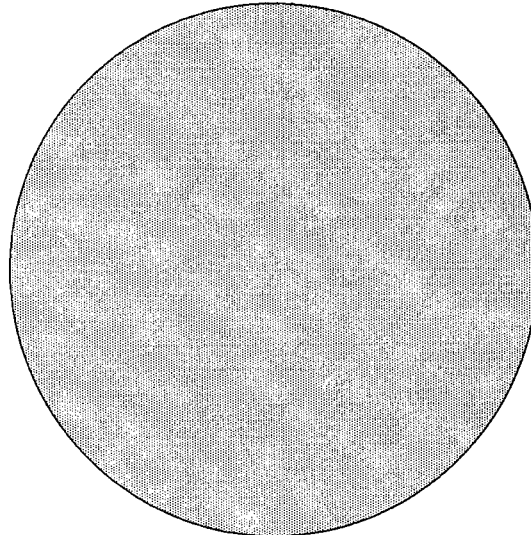


**FY 1993 FTE: 161,094**



# Department of Veterans Affairs

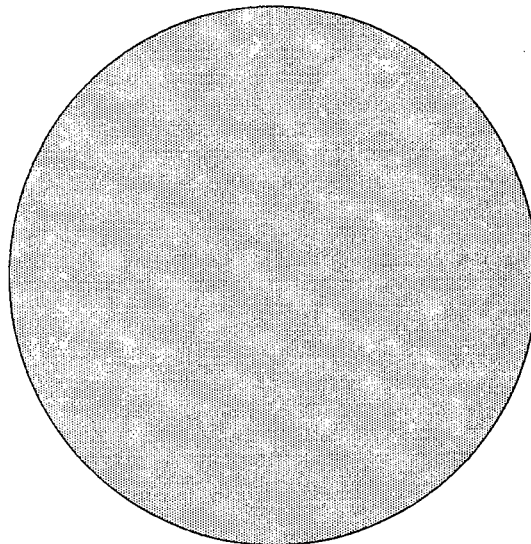
**FY 1993 Obligations: \$42.1 Billion**



Veterans Benefits/Services (100.00%)

---

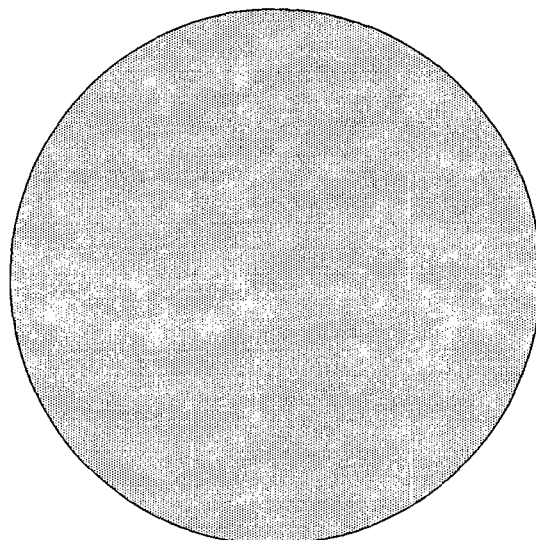
**FY 1993 FTE: 234,428**



Veterans Benefits/Services (100.00%)

# Environmental Protection Agency

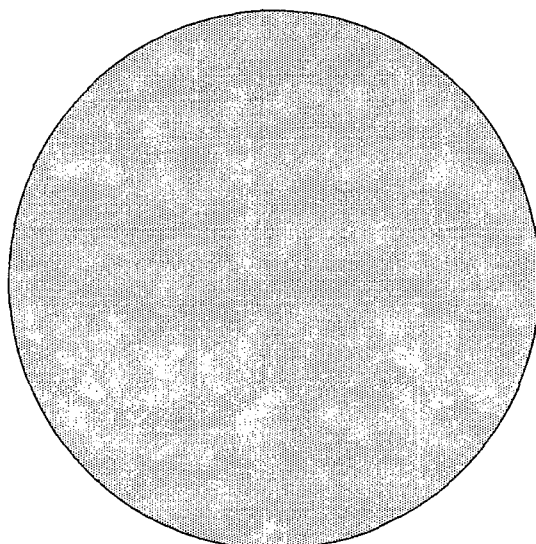
**FY 1993 Obligations: \$7.2 Billion**



Pollution Control/Abatement (100.00%)

---

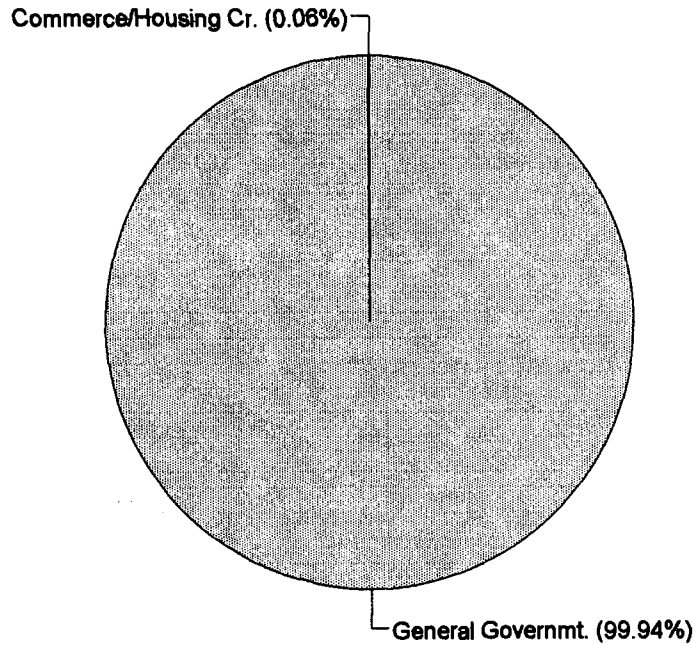
**FY 1993 FTE: 18,295**



Pollution Control/Abatement (100.00%)

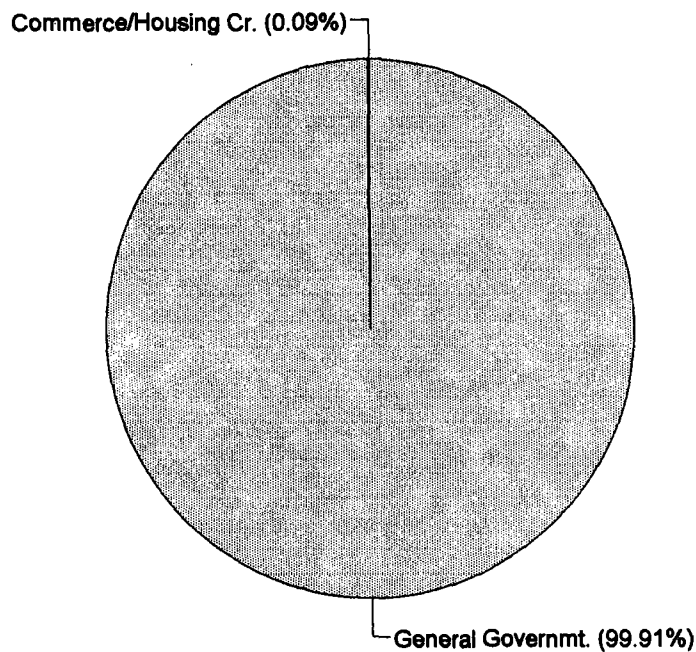
# General Services Administration

**FY 1993 Obligations: \$9.8 Billion**



---

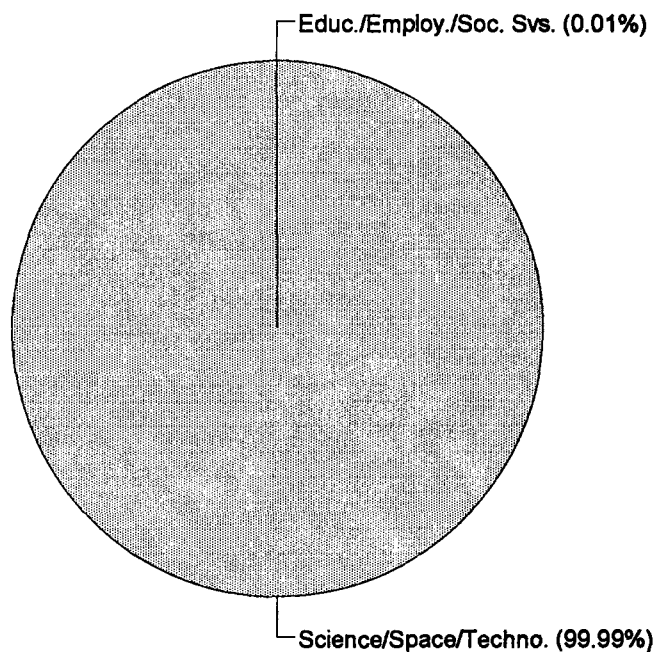
**FY 1993 FTE: 20,247**





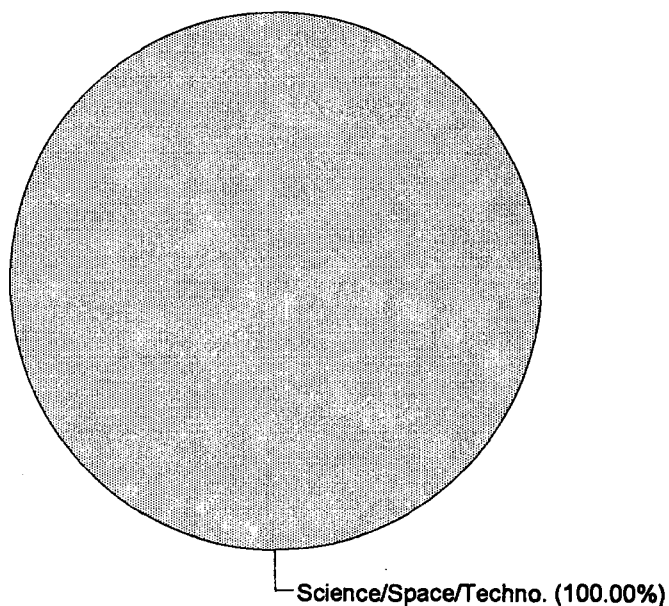
# National Aeronautics and Space Admin.

**FY 1993 Obligations: \$15.0 Billion**



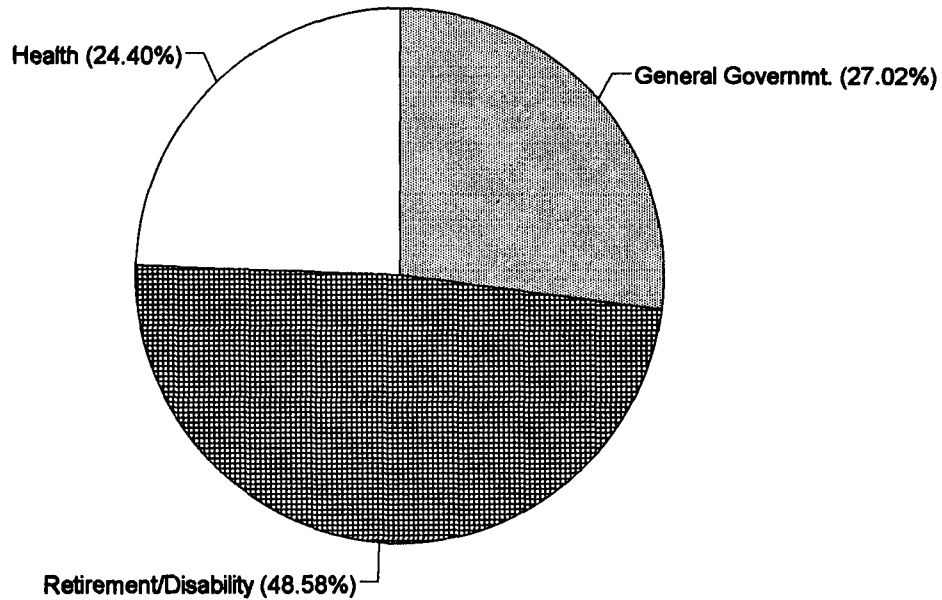
---

**FY 1993 FTE: 24,178**



# Office of Personnel Management

**FY 1993 Obligations: \$75.0 Billion**



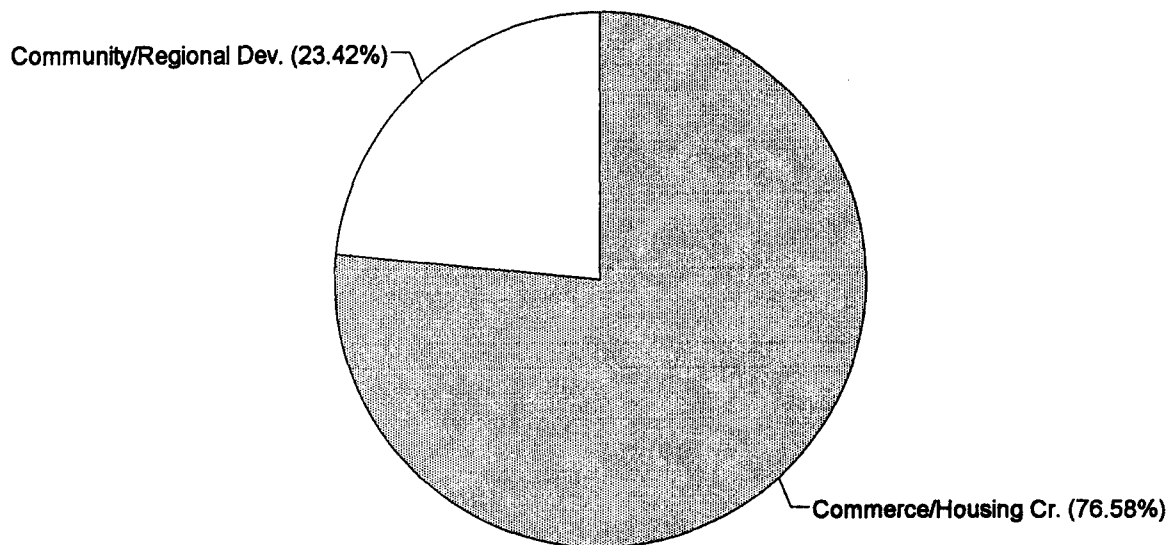
---

**FY 1993 FTE: 5,879**

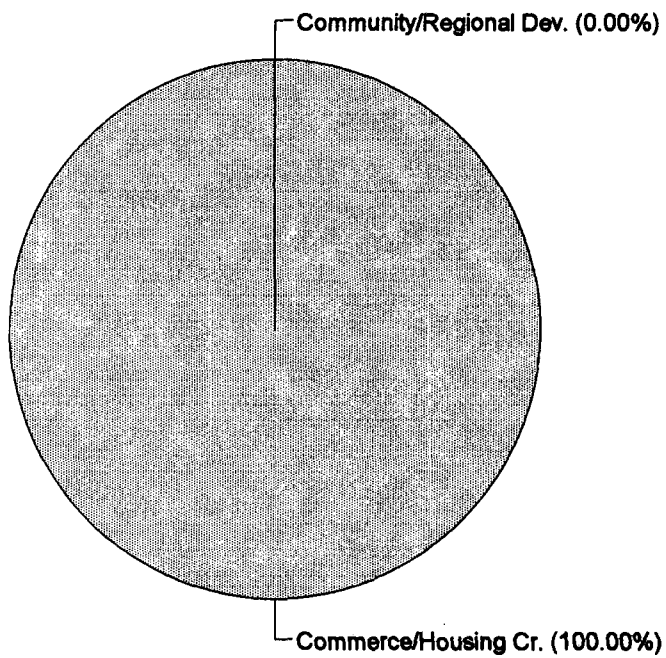


# Small Business Administration

**FY 1993 Obligations: \$2.3 Billion**

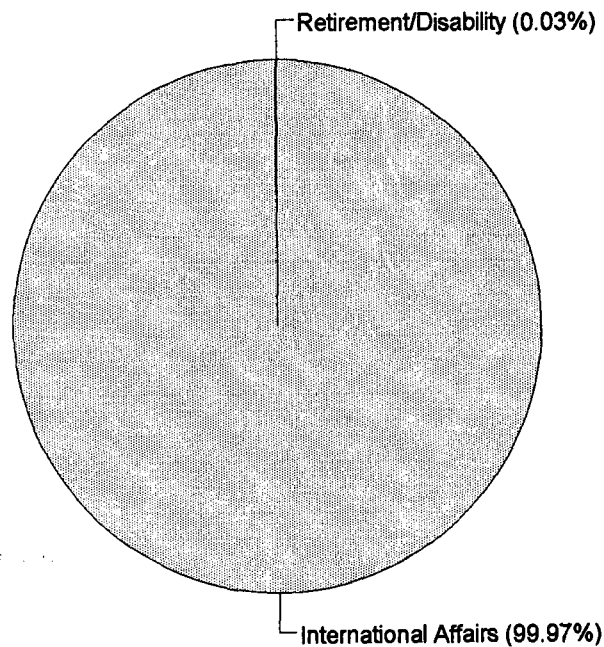


**FY 1993 FTE: 3,871**



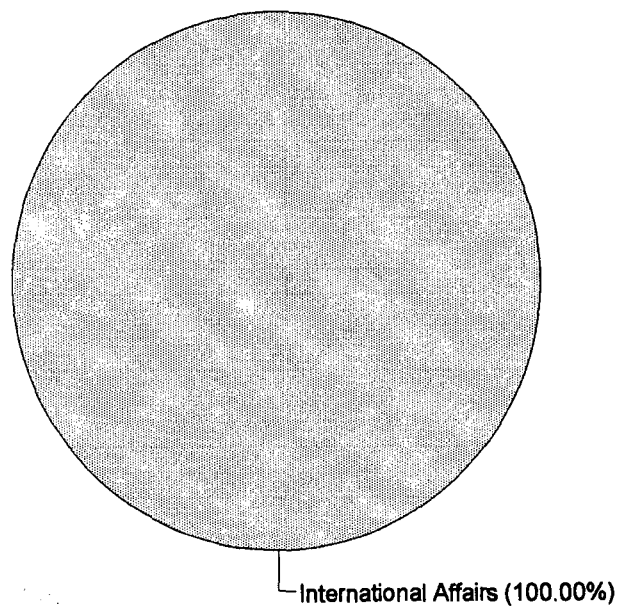
# Agency for International Development

**FY 1993 Obligations: \$6.1 Billion**



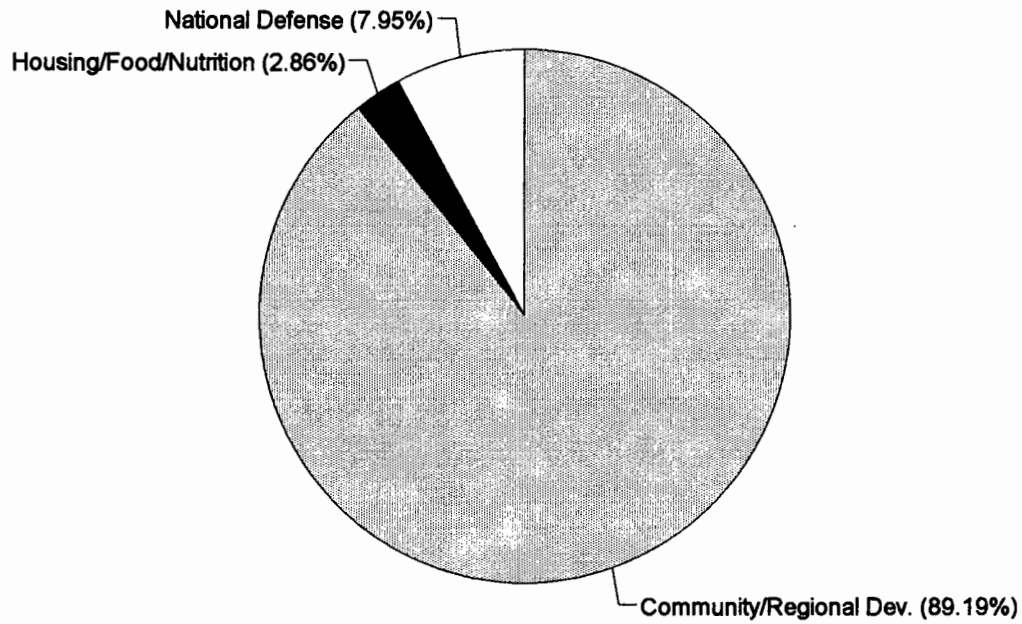
---

**FY 1993 FTE: 4,069**



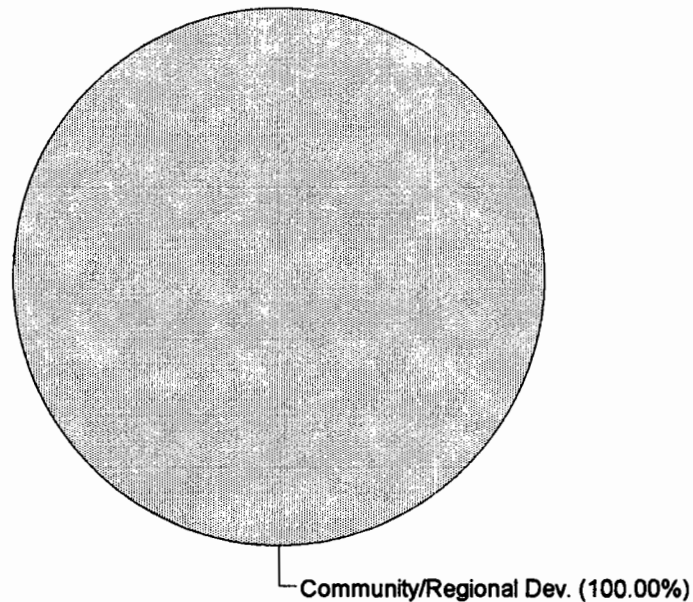
# Federal Emergency Management Agency

**FY 1993 Obligations: \$4.5 Billion**



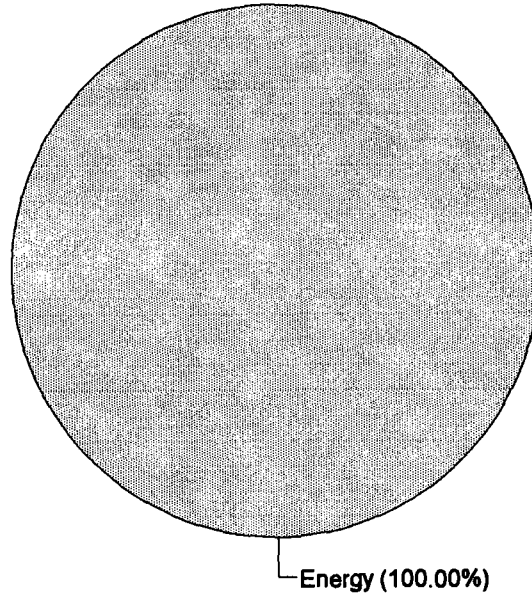
---

**FY 1993 FTE: 2,564**



# Nuclear Regulatory Commission

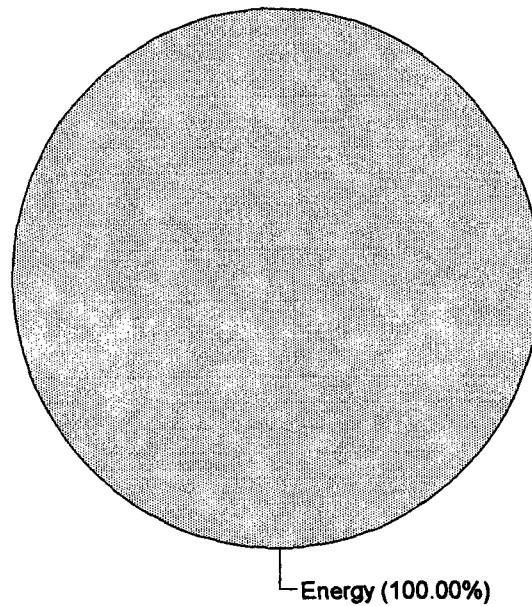
**FY 1993 Obligations: \$0.5 Billion**



Energy (100.00%)

---

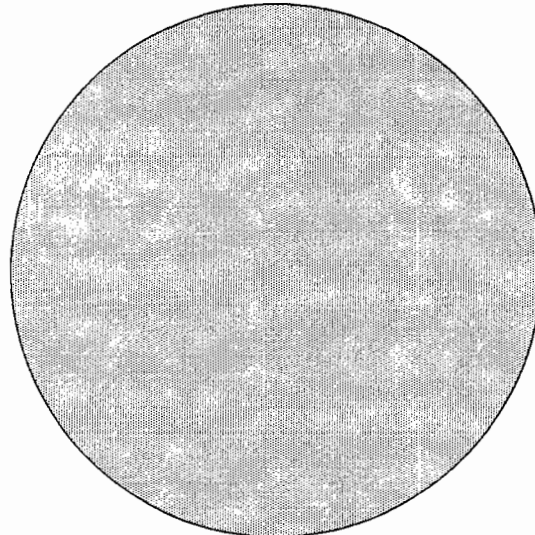
**FY 1993 FTE: 3,374**



Energy (100.00%)

# National Science Foundation

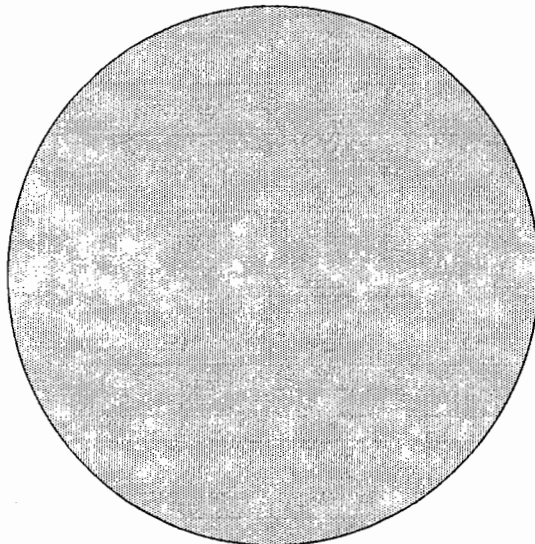
**FY 1993 Obligations: \$2.9 Billion**



Science/Space/Techno. (100.00%)

---

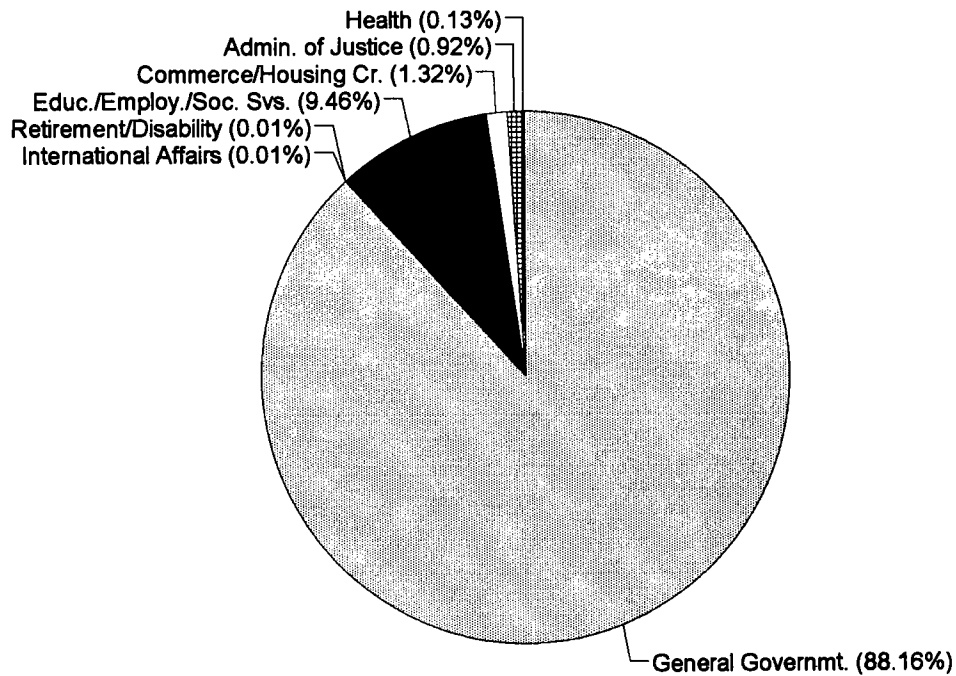
**FY 1993 FTE: 1,235**



Science/Space/Techno. (100.00%)

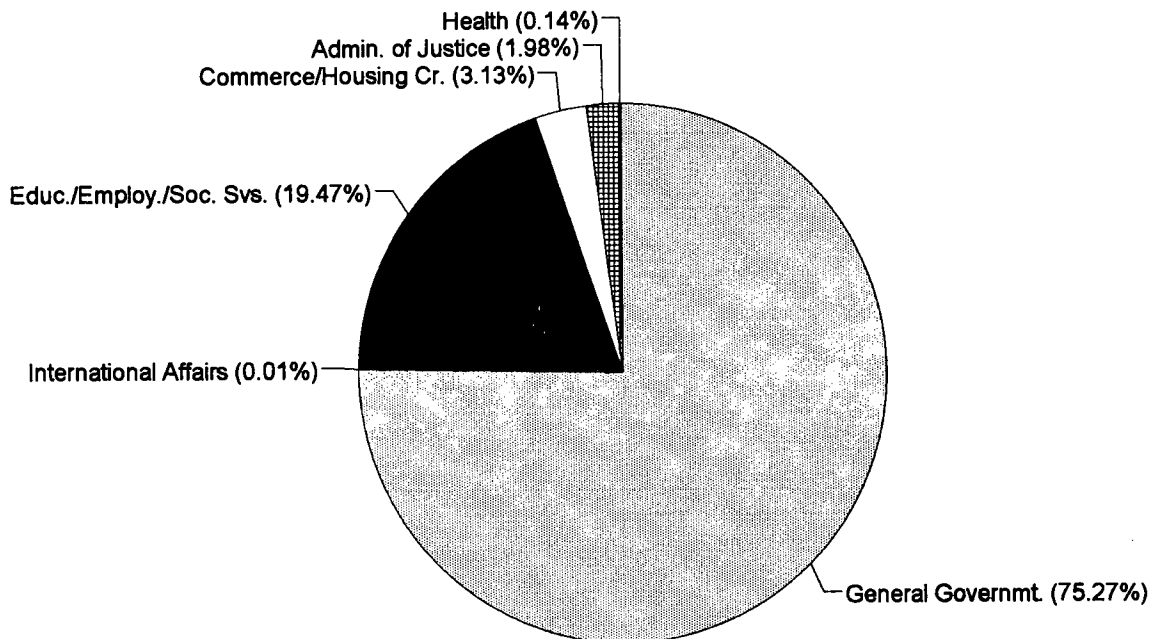
# Legislative Branch

## FY 1993 Obligations: \$3.4 Billion



---

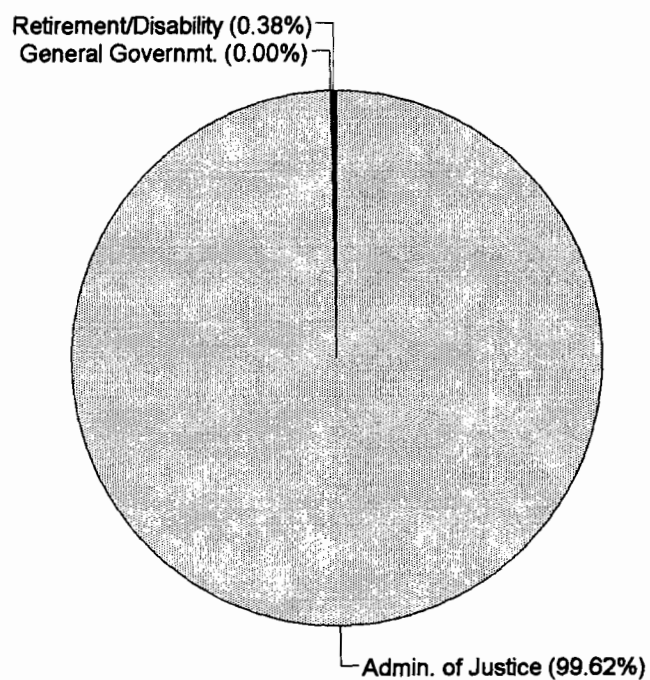
## FY 1993 FTE: 17,666





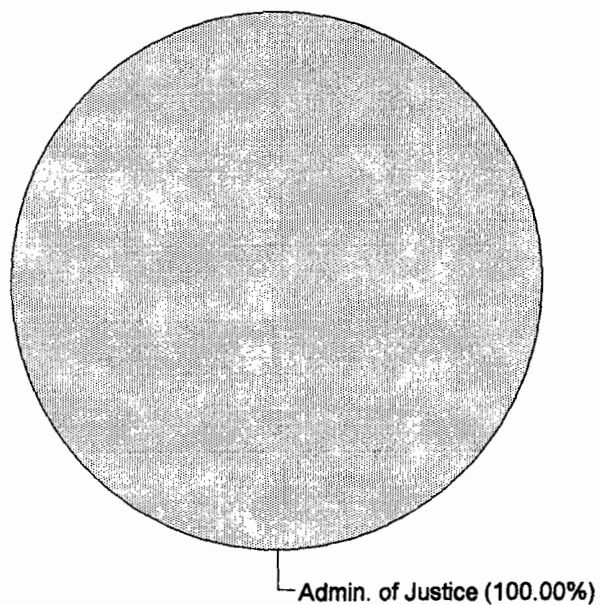
# Judicial Branch

**FY 1993 Obligations: \$2.7 Billion**



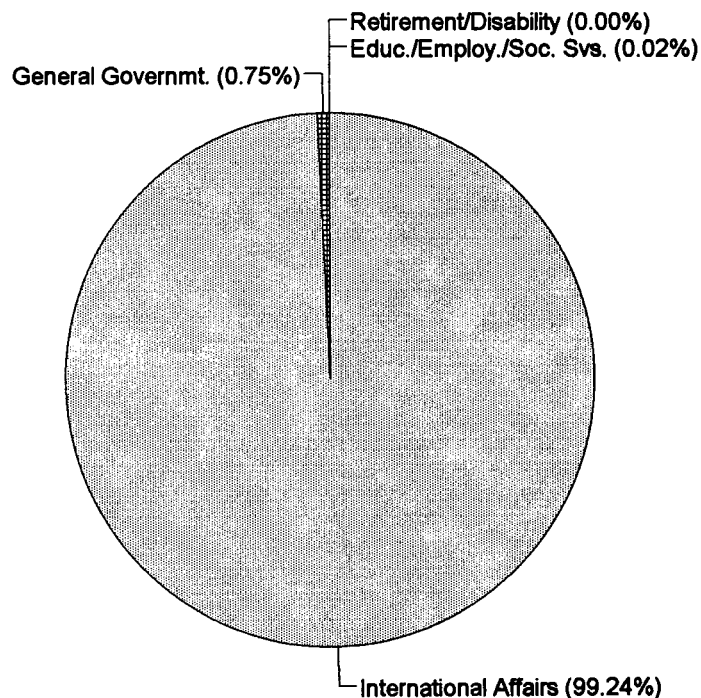
---

**FY 1993 FTE: 27,378**

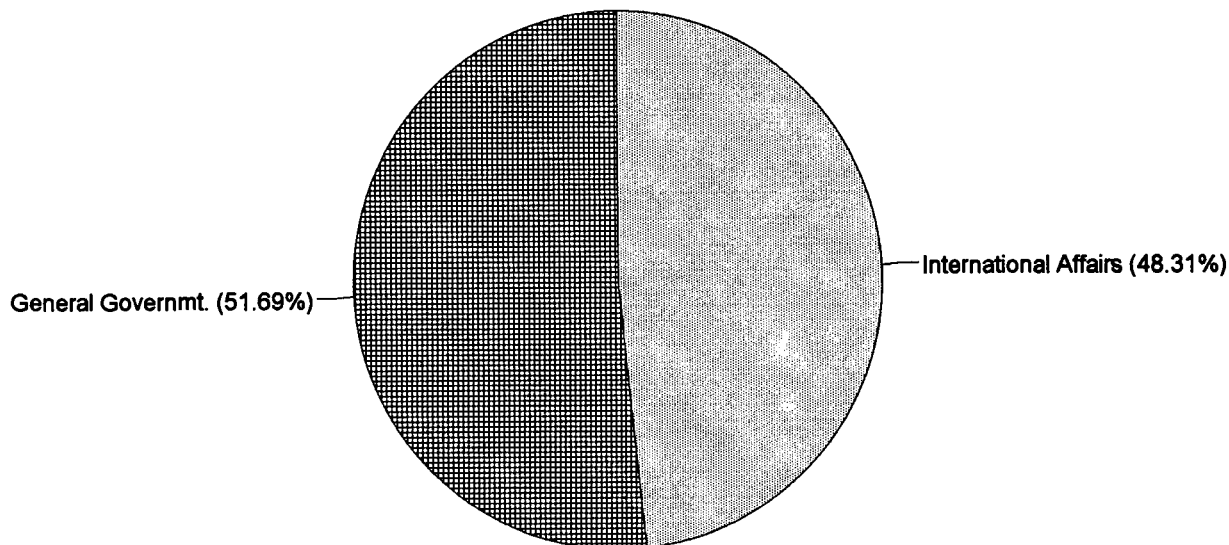


# Executive Office of the President

**FY 1993 Obligations: \$32.2 Billion**

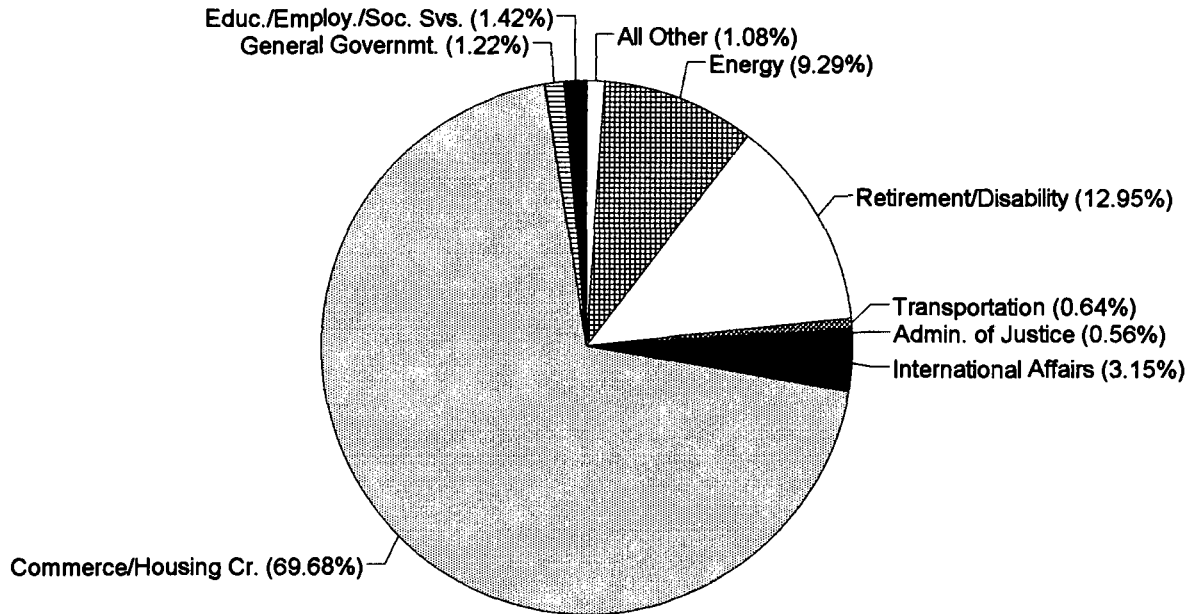


**FY 1993 FTE: 3,494**

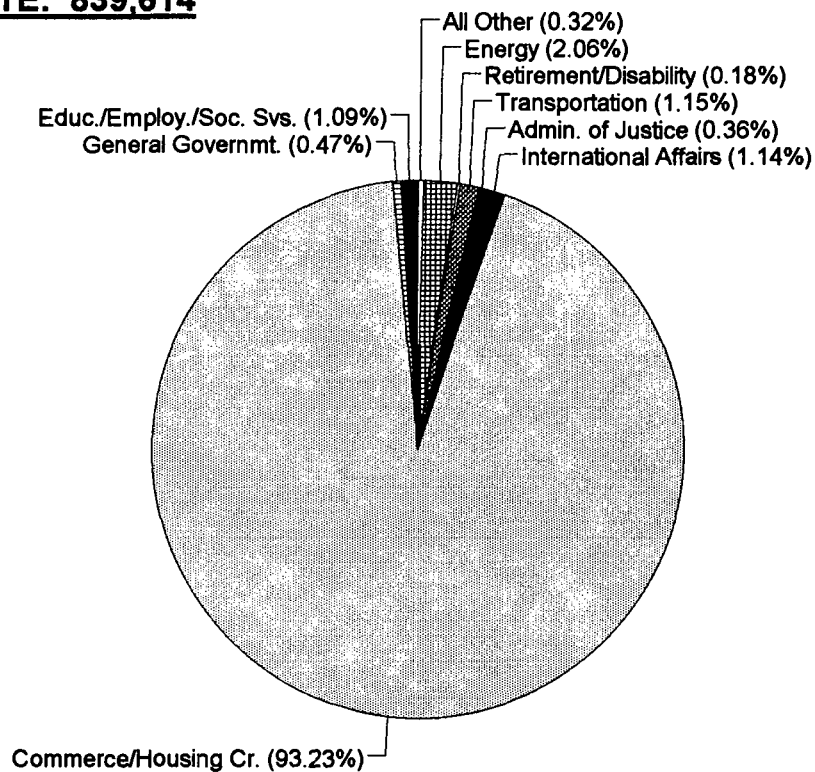


# Other Independent Agencies

## FY 1993 Obligations: \$107.9 Billion

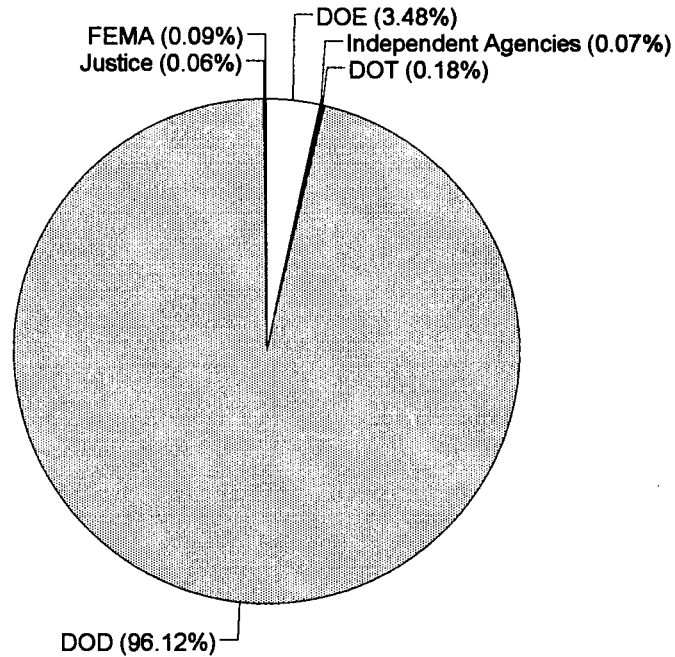


## FY 1993 FTE: 839,614

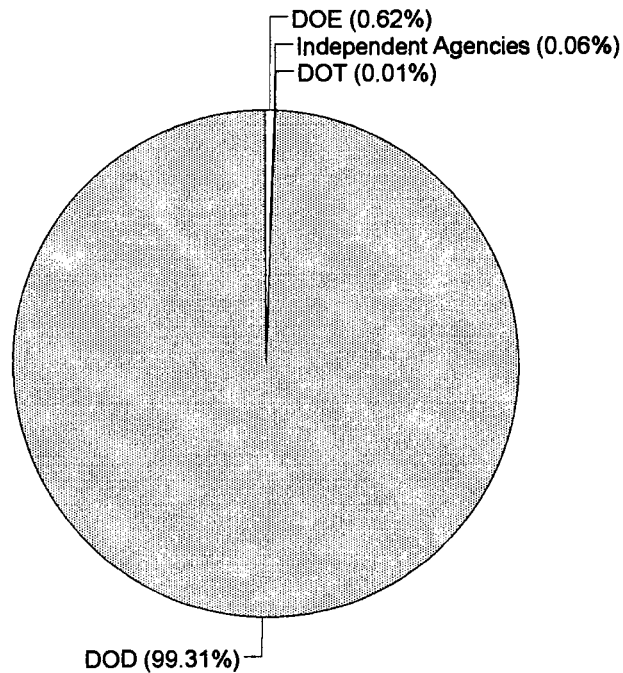


# National Defense

**FY 1993 Obligations: \$390.0 Billion**

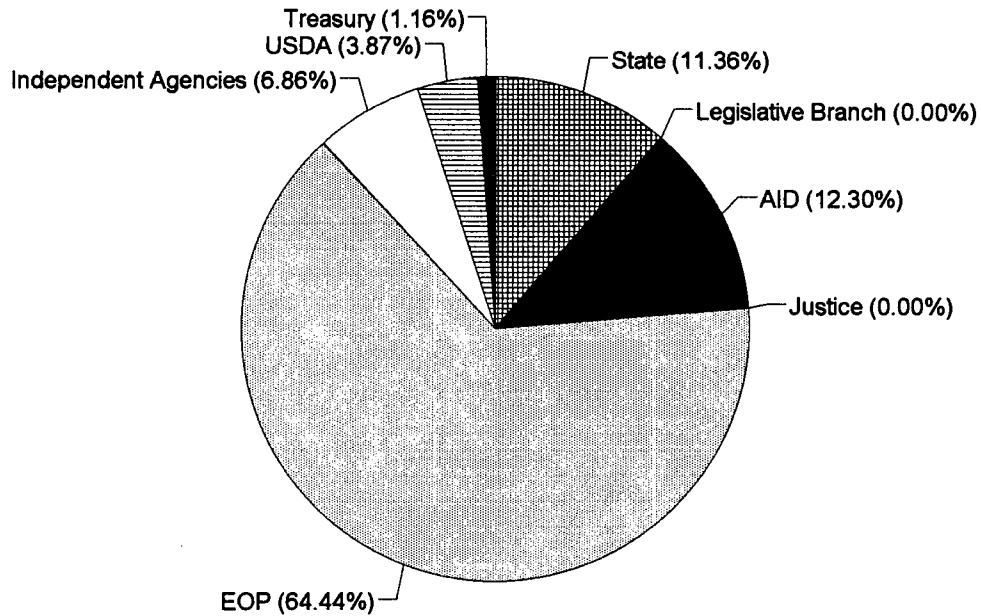


**FY 1993 FTE: 938,196**



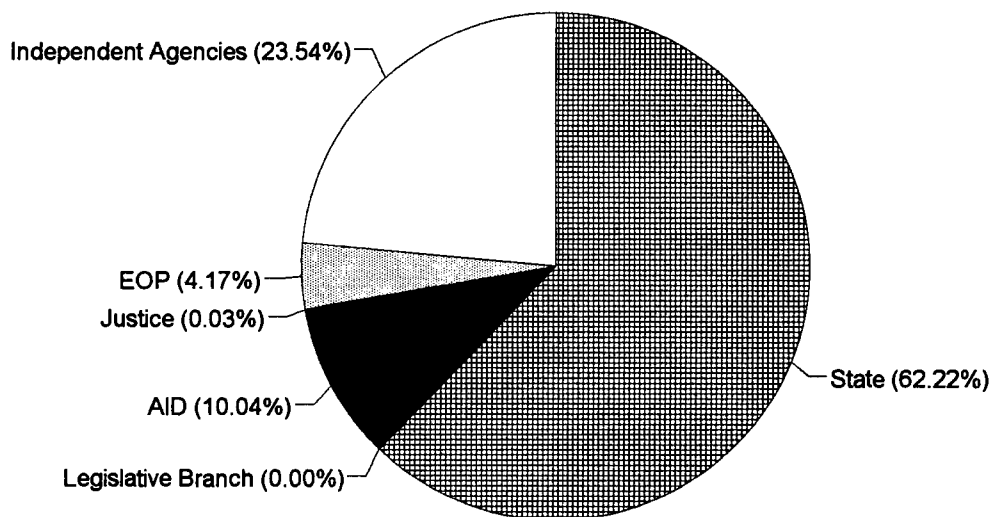
# International Affairs

## FY 1993 Obligations: \$49.5 Billion



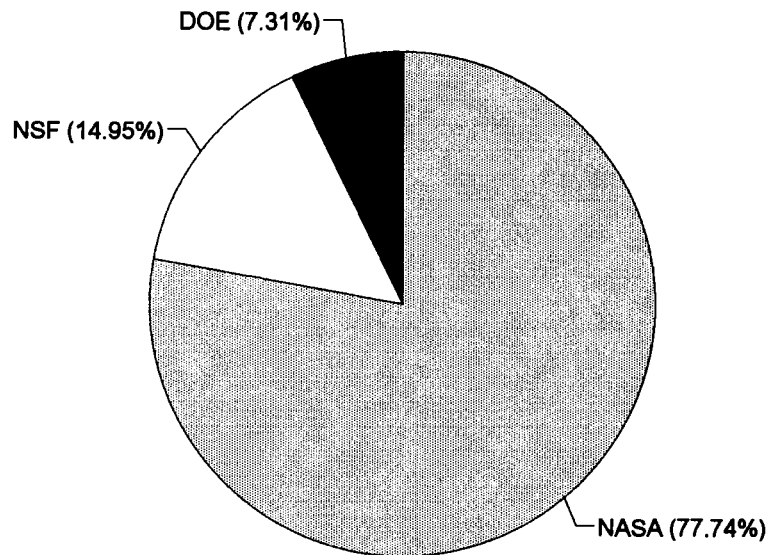
---

## FY 1993 FTE: 40,524



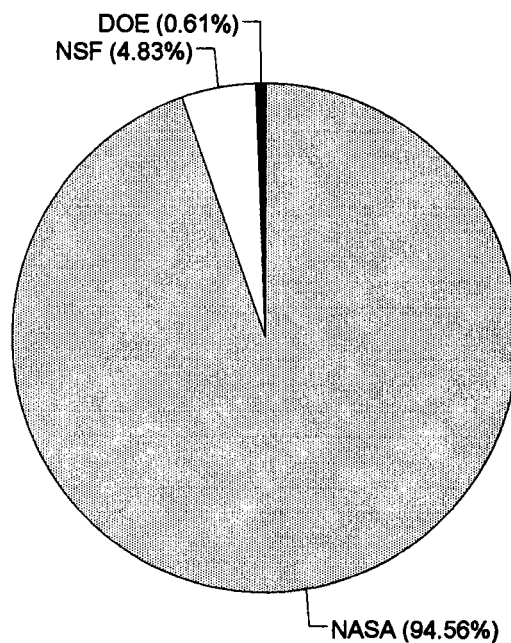
# Science, Space, Technology

**FY 1993 Obligations: \$19.2 Billion**



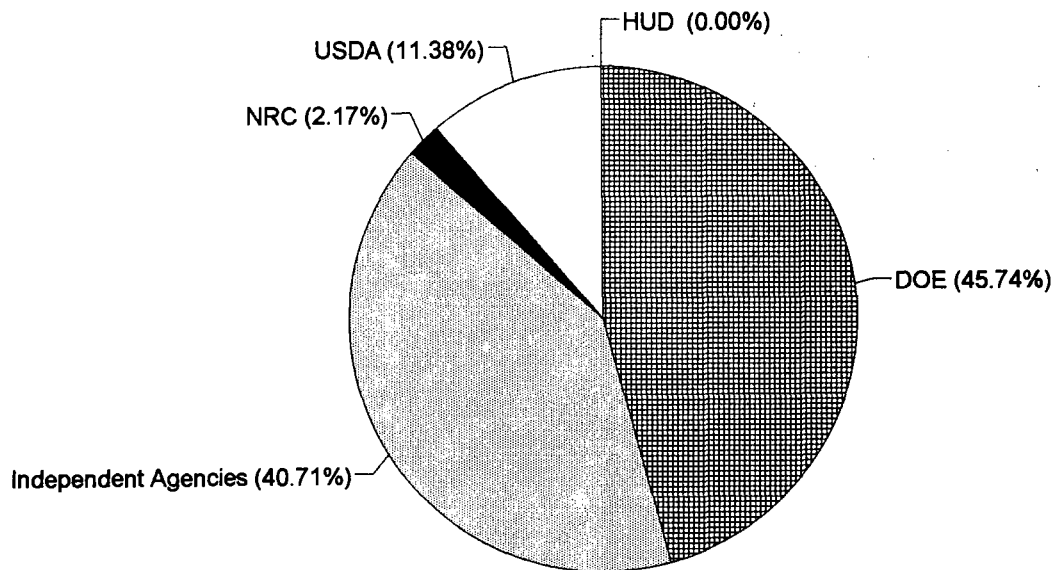
---

**FY 1993 FTE: 25,569**

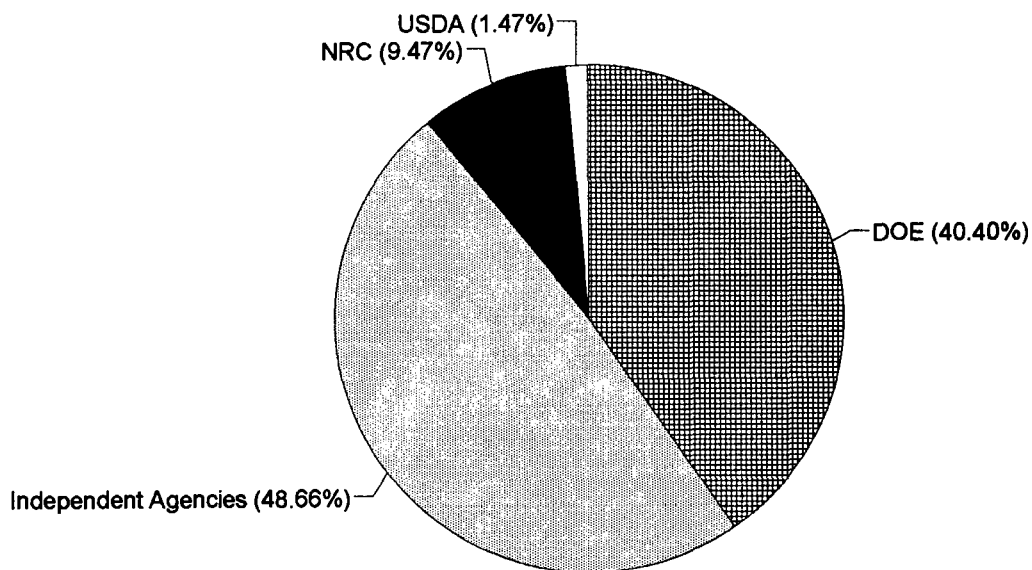


# Energy

**FY 1993 Obligations: \$24.6 Billion**



**FY 1993 FTE: 35,623**



# Natural Resources and Environment

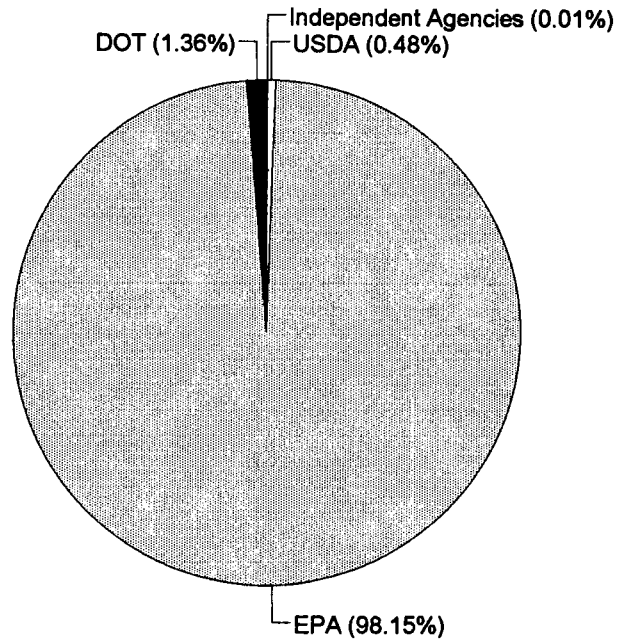
For purposes of clarity, this budget function is divided into two components:

- Pollution Control and Abatement (Page 56)
  
- Other Natural Resources/ Environment (Page 57)

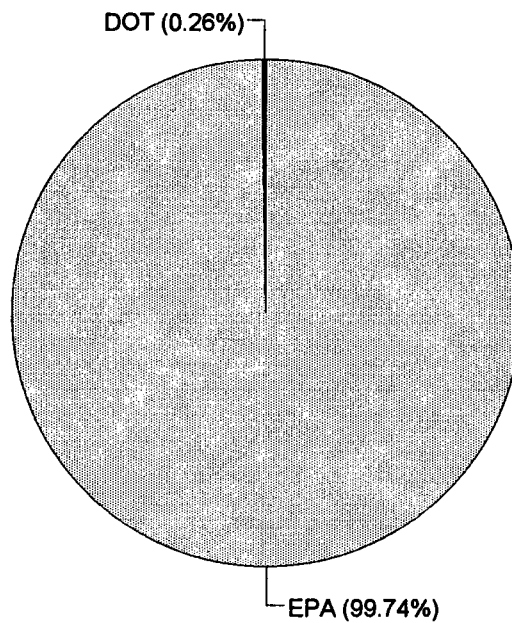


# Pollution Control and Abatement

**FY 1993 Obligations: \$7.4 Billion**

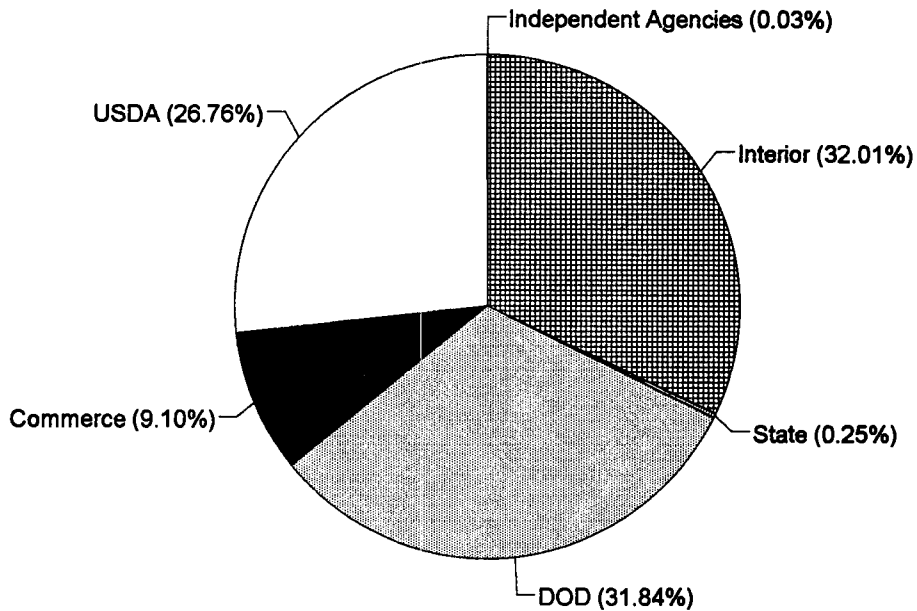


**FY 1993 FTE: 18,342**

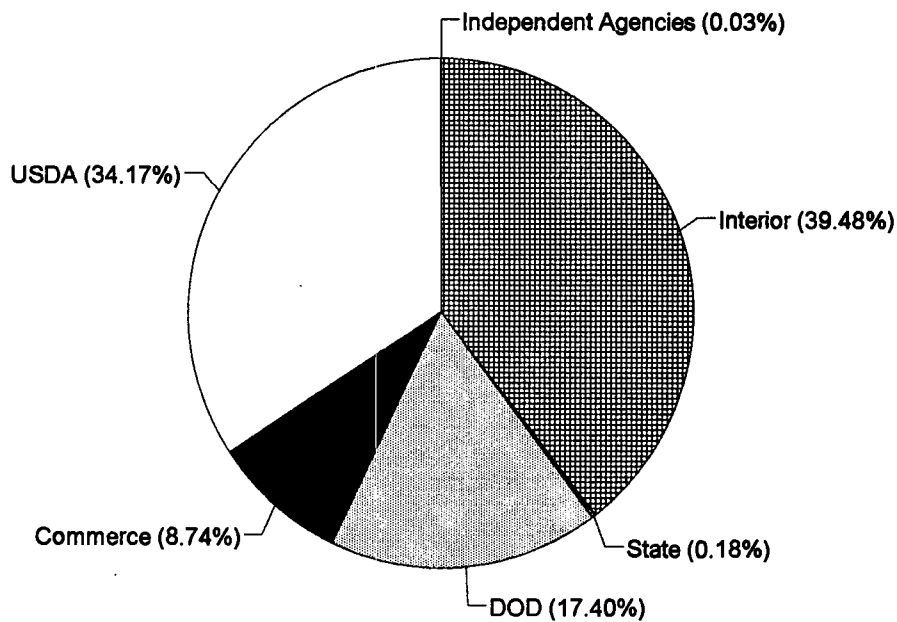


# Other Natural Resources/Environment

**FY 1993 Obligations: \$22.7 Billion**

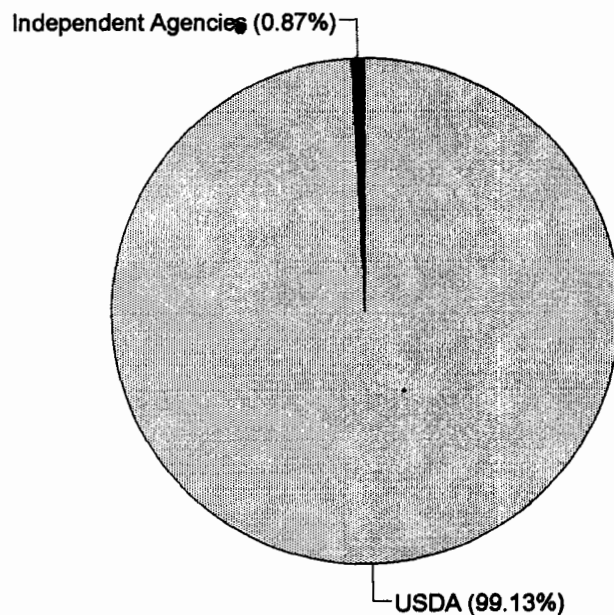


**FY 1993 FTE: 163,415**

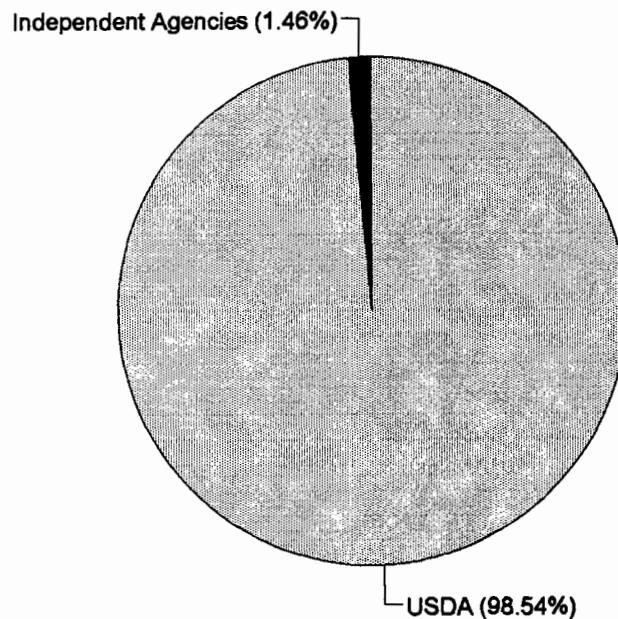


# Agriculture

**FY 1993 Obligations: \$32.7 Billion**

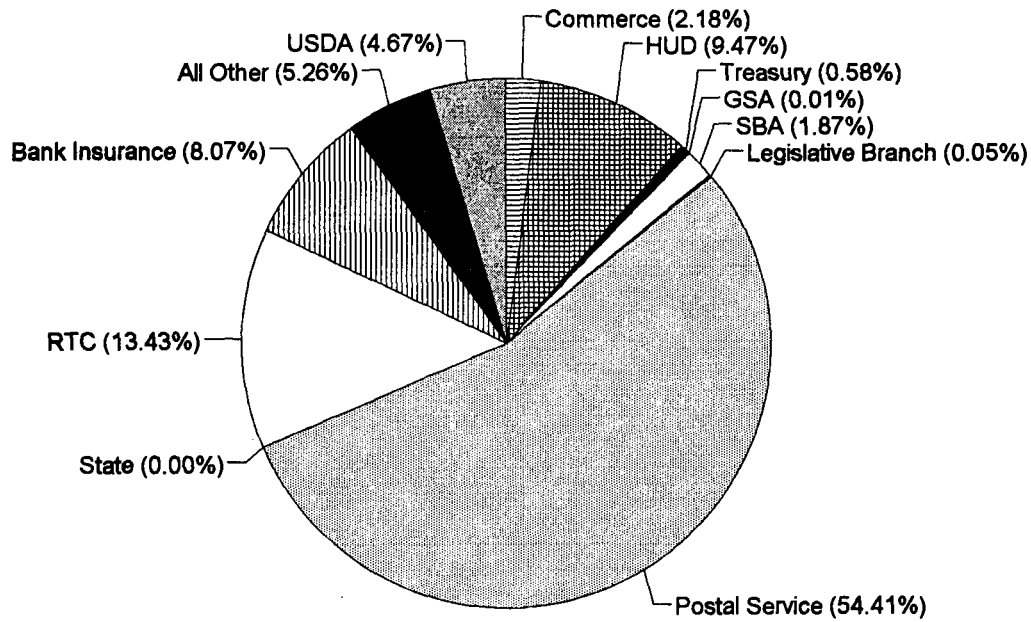


**FY 1993 FTE: 32,193**

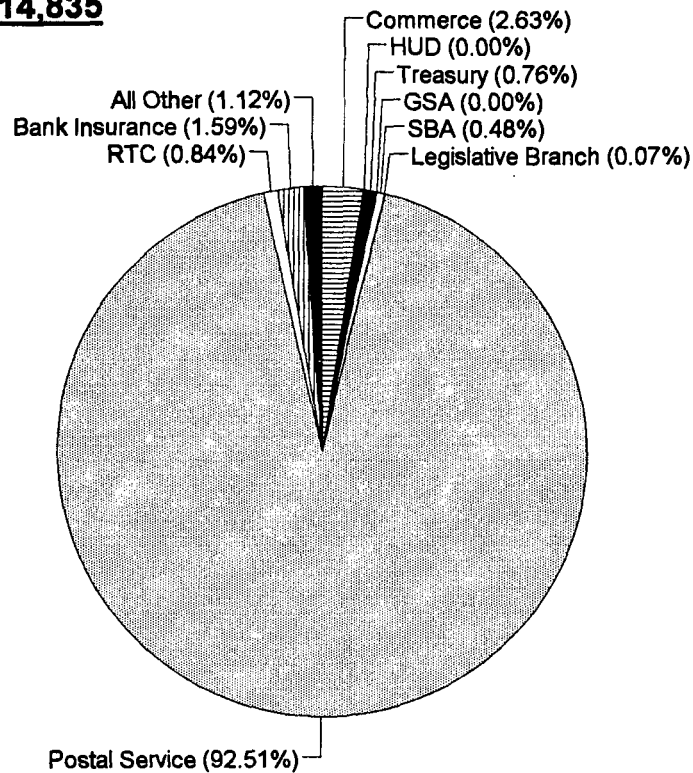


# Commerce and Housing Credit

## FY 1993 Obligations: \$92.6 Billion

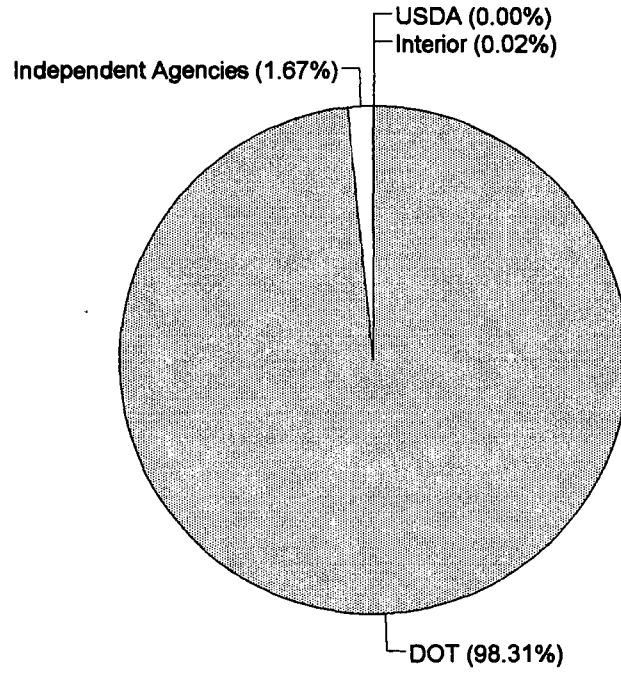


## FY 1993 FTE: 814,835

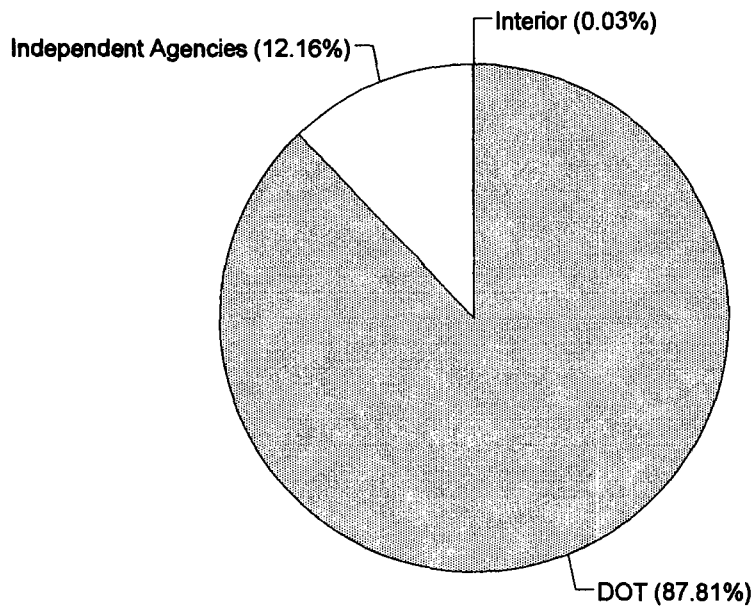


# Transportation

**FY 1993 Obligations: \$41.5 Billion**

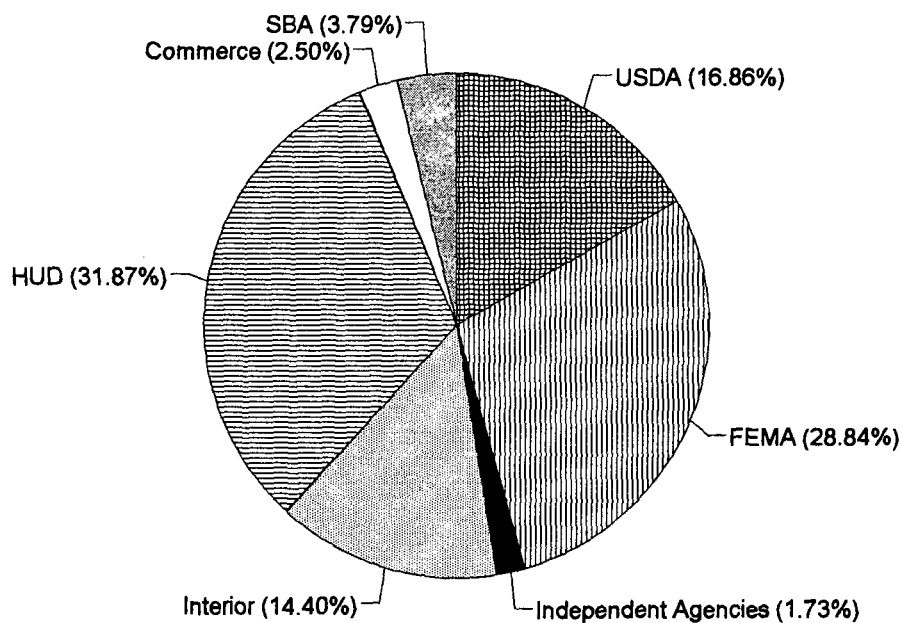


**FY 1993 FTE: 79,435**

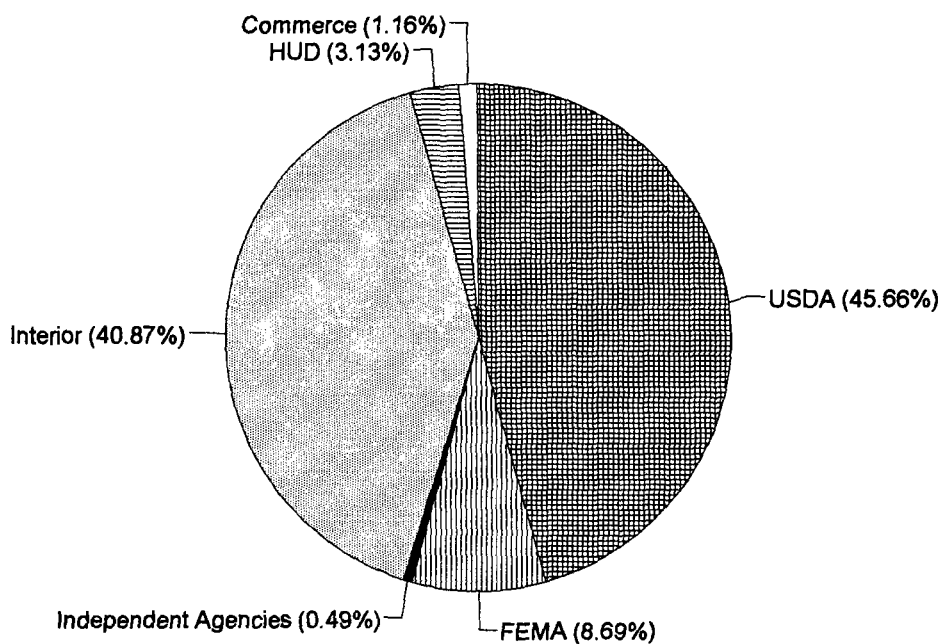


# Community and Regional Development

**FY 1993 Obligations: \$13.9 Billion**

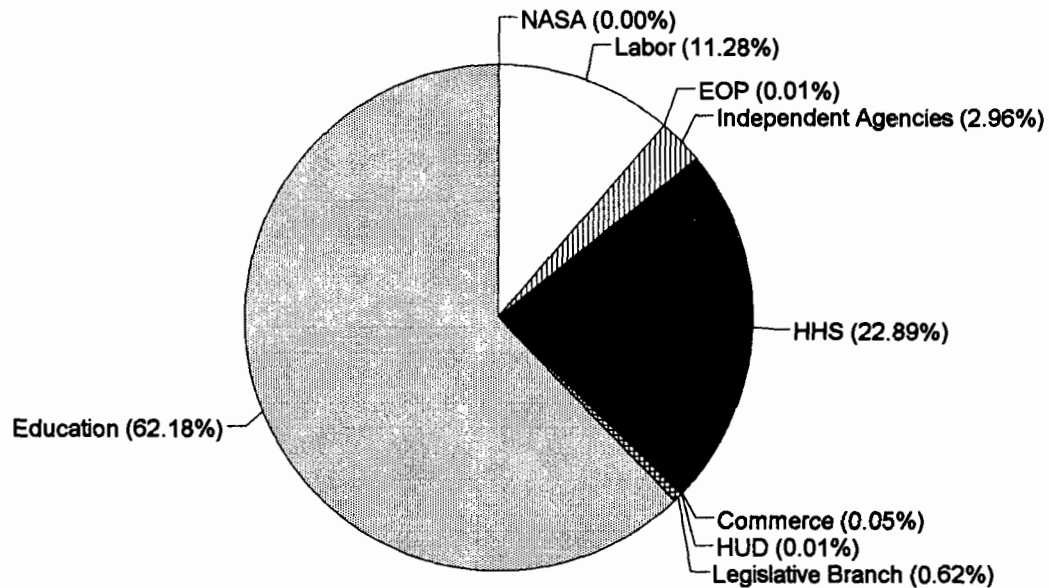


**FY 1993 FTE: 29,510**

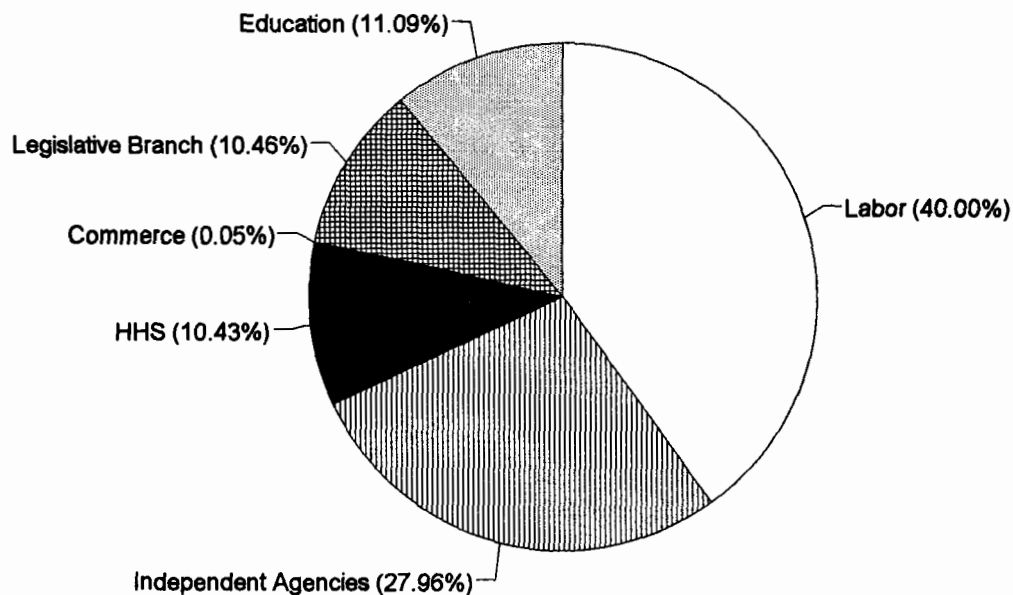


# Education, Employment, Social Services

**FY 1993 Obligations: \$51.9 Billion**

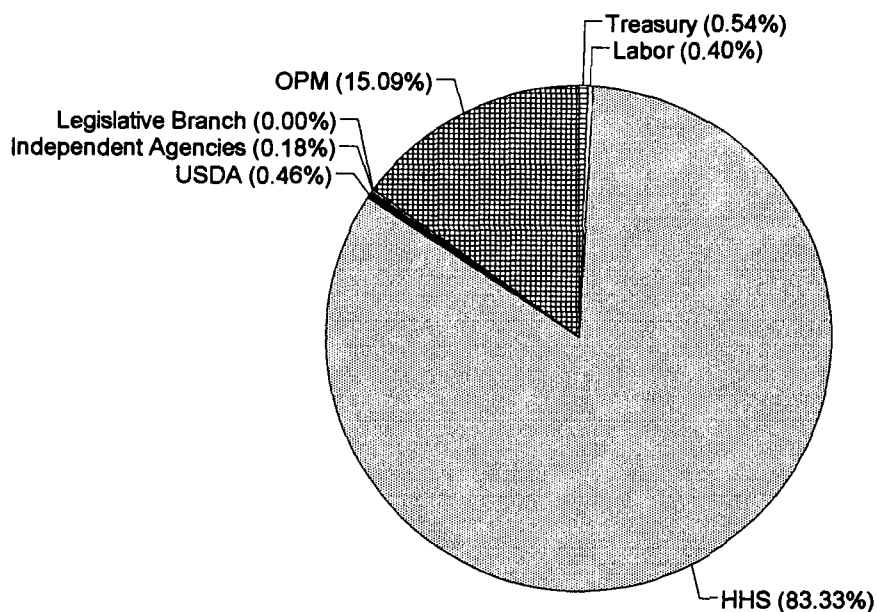


**FY 1993 FTE: 32,862**

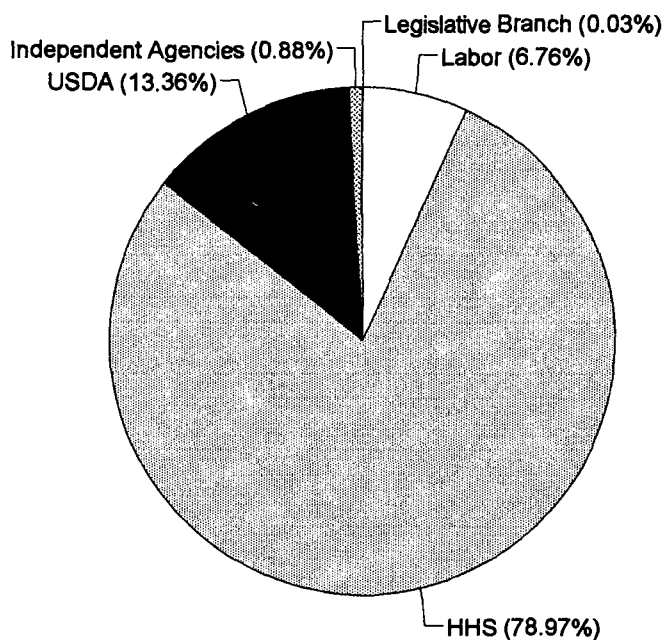


# Health

## FY 1993 Obligations: \$121.2 Billion



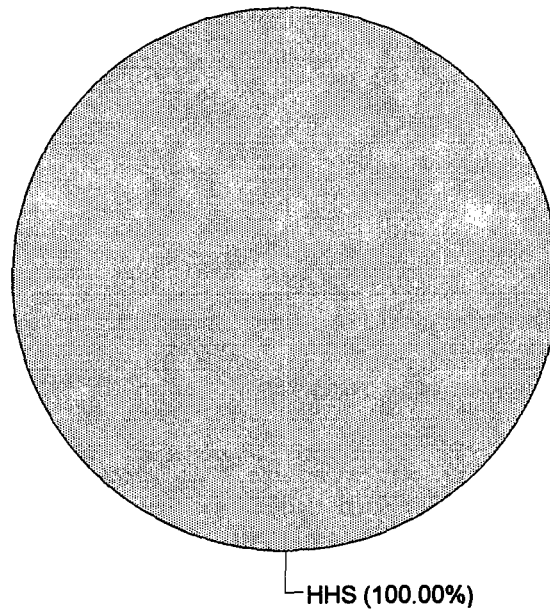
## FY 1993 FTE: 73,009





# Medicare

**FY 1993 Obligations: \$183.5 Billion**



---

**FY 1993 FTE: 0**

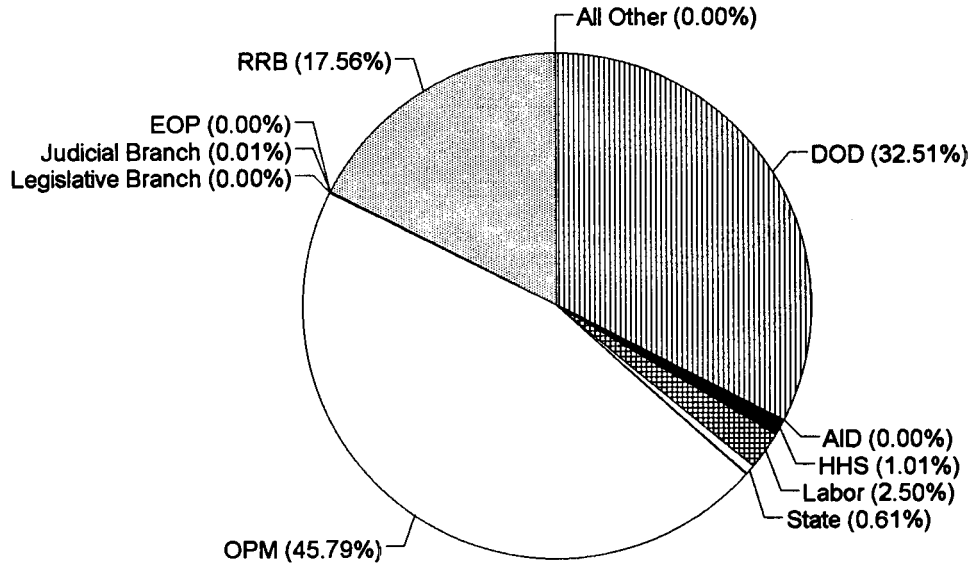
# Income Security

For purposes of clarity, this budget function is divided into three components:

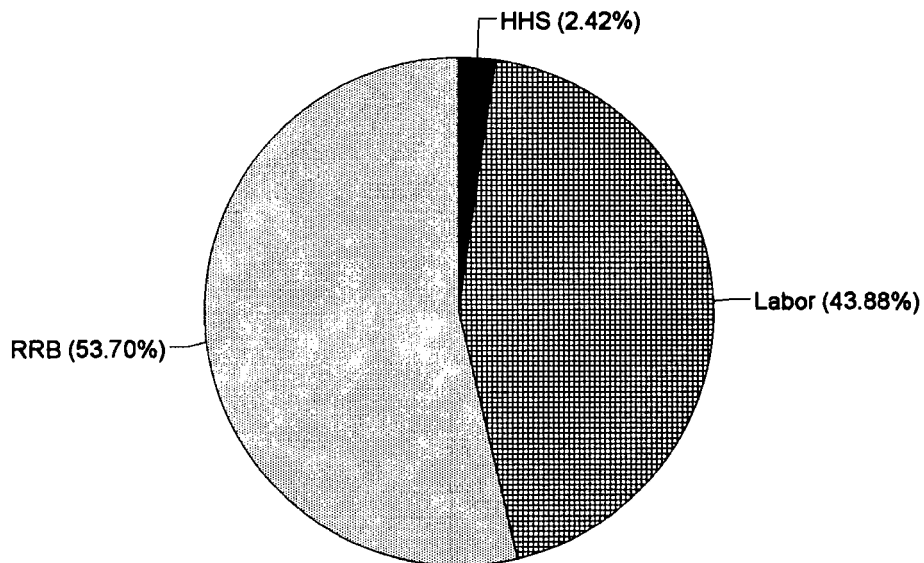
- Retirement and Disability  
(Page 66)
- Housing, Food, Nutrition  
Assistance (Page 67)
- Income Security and  
Unemployment (Page 68)

# Retirement and Disability

**FY 1993 Obligations: \$79.5 Billion**

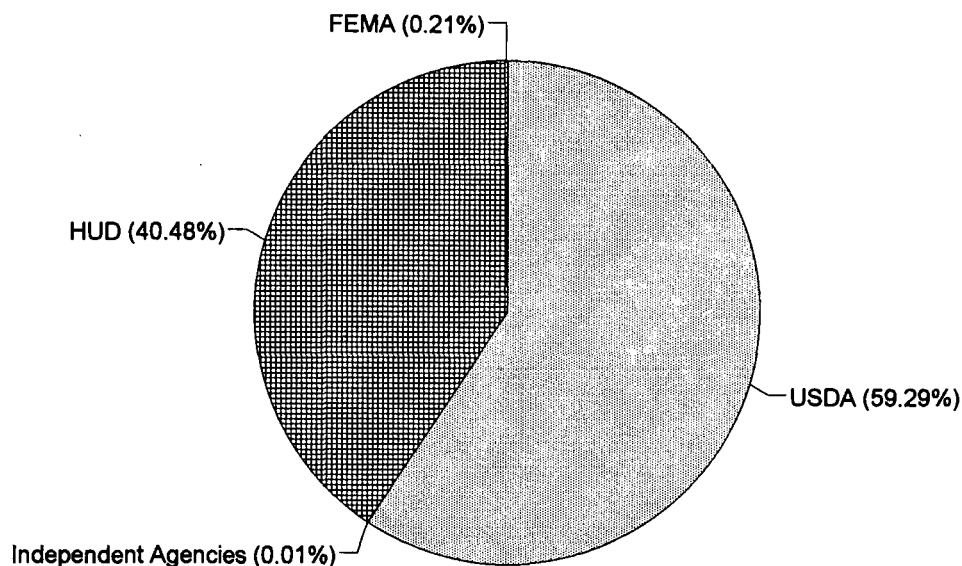


**FY 1993 FTE: 2,769**

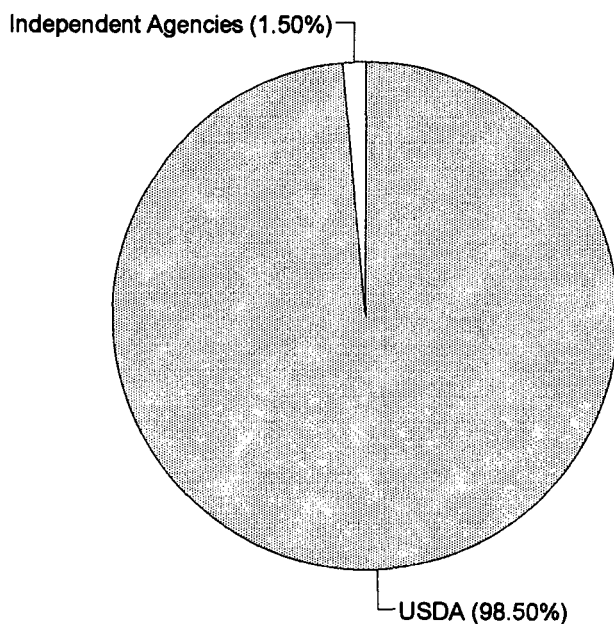


# Housing, Food, Nutrition Assistance

**FY 1993 Obligations: \$60.6 Billion**

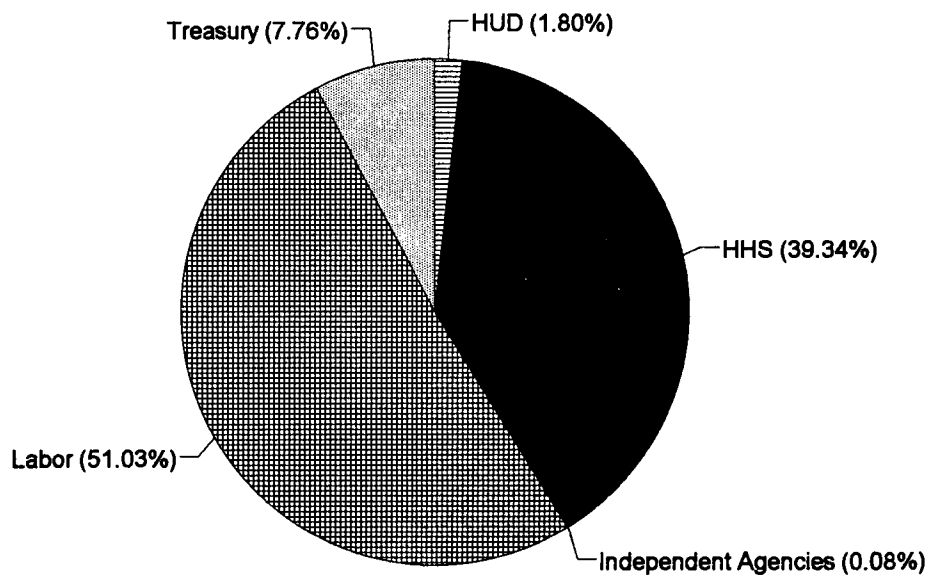


**FY 1993 FTE: 2,131**

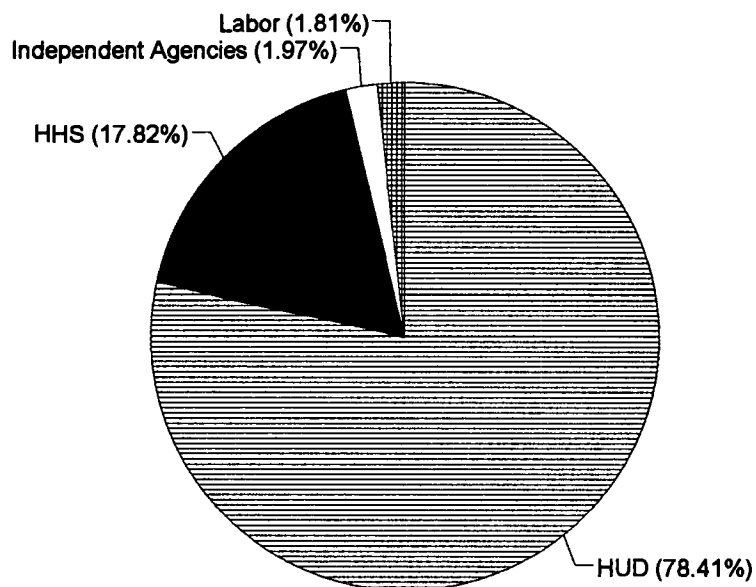


# Income Security and Unemployment

**FY 1993 Obligations: \$113.2 Billion**

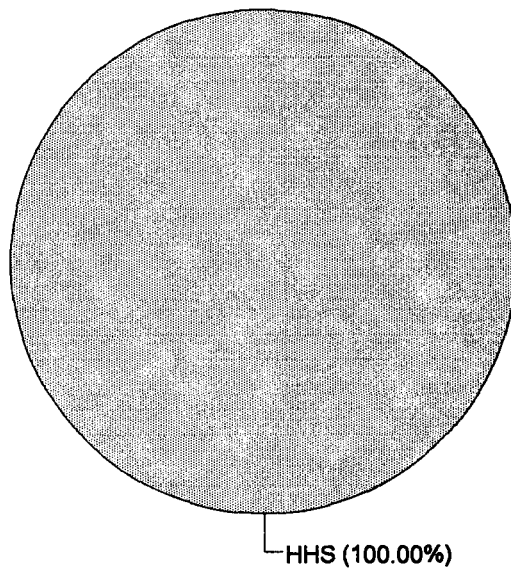


**FY 1993 FTE: 15,773**



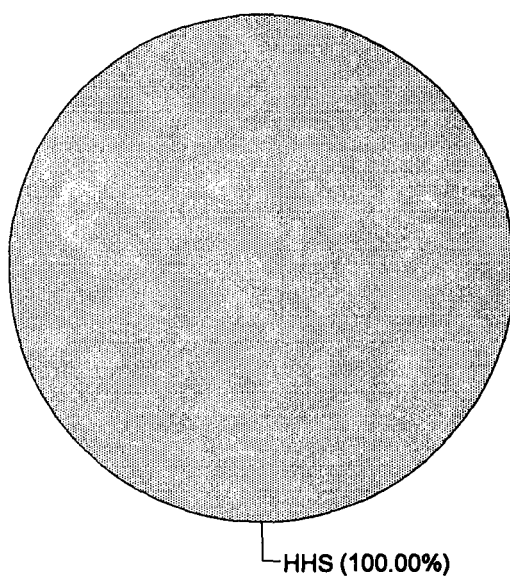
# Social Security

**FY 1993 Obligations: \$314.2 Billion**



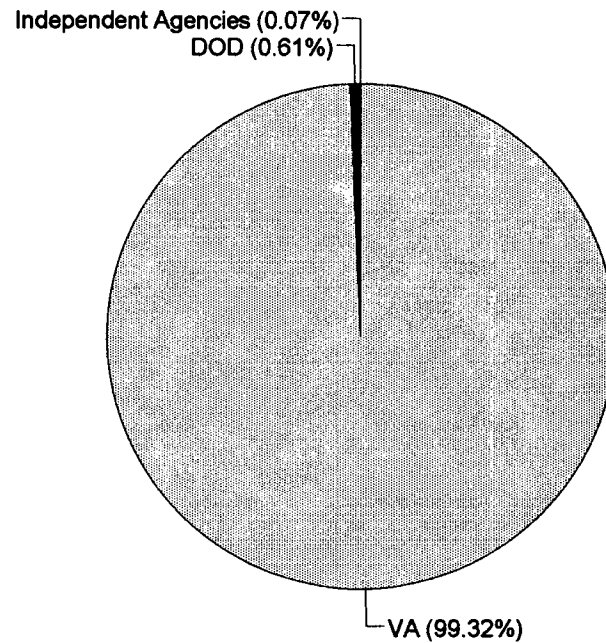
---

**FY 1993 FTE: 64,780**



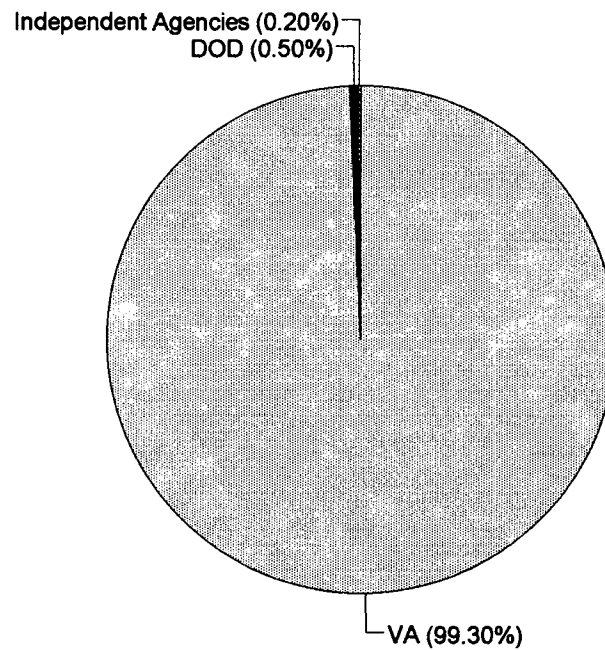
# Veterans Benefits and Services

**FY 1993 Obligations: \$42.4 Billion**



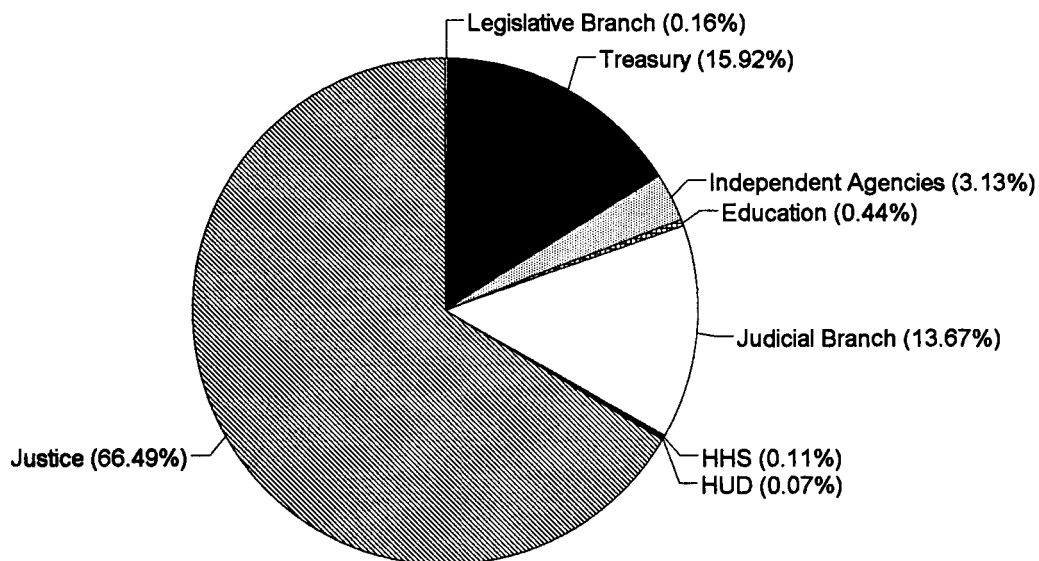
---

**FY 1993 FTE: 236,081**

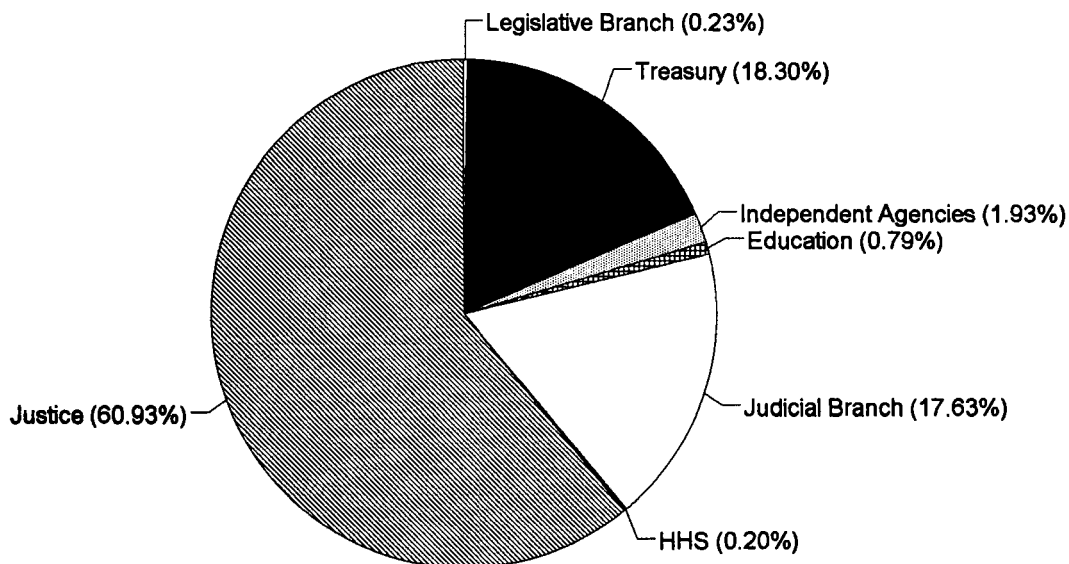


# Administration of Justice

**FY 1993 Obligations: \$19.4 Billion**



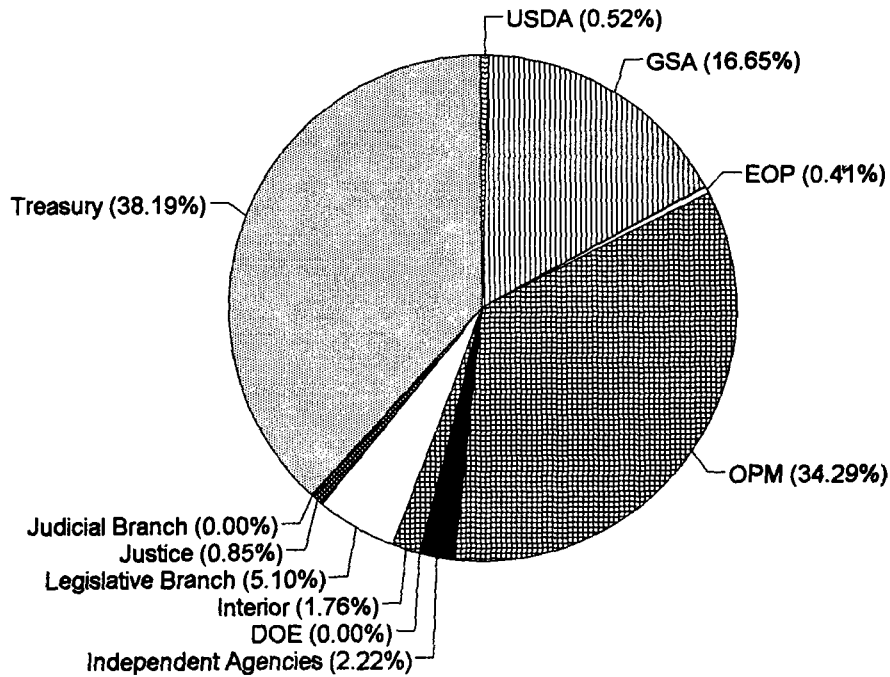
**FY 1993 FTE: 155,323**



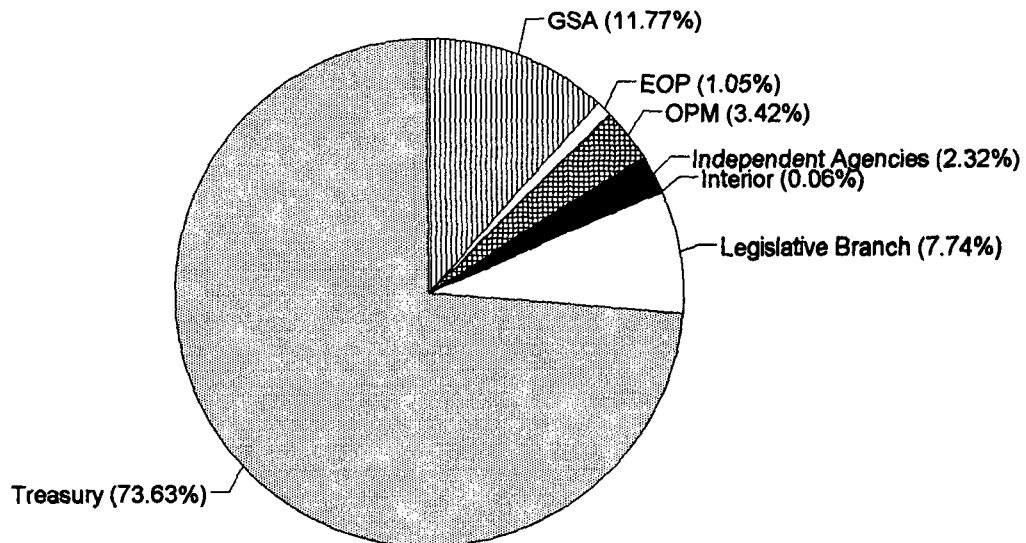


# General Government

**FY 1993 Obligations: \$59.1 Billion**

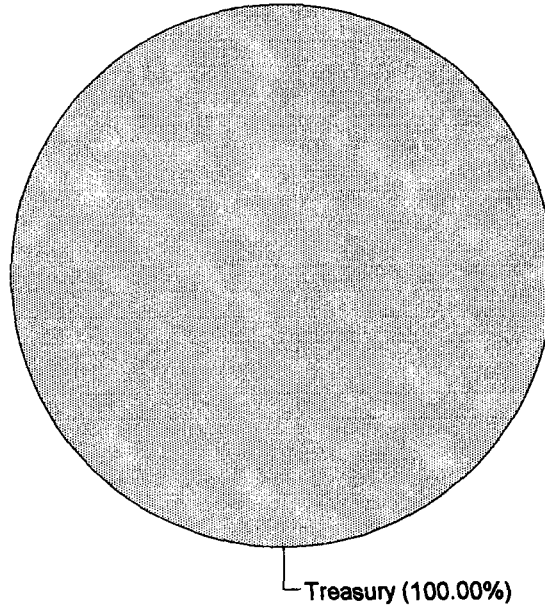


**FY 1993 FTE: 171,788**



# Net Interest

**FY 1993 Obligations: \$297.6 Billion**

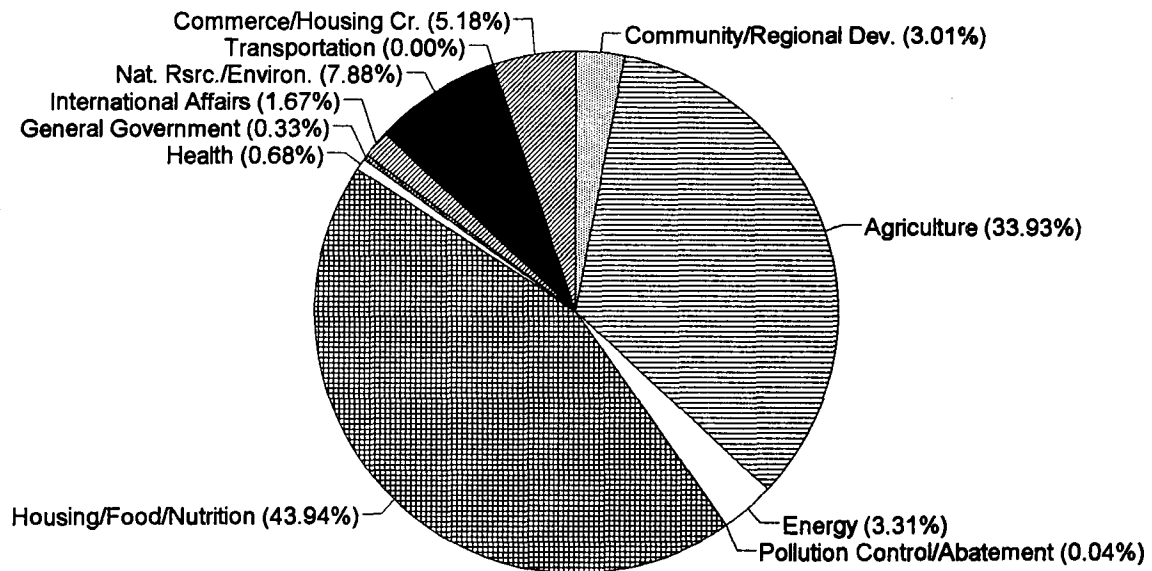


---

**FY 1993 FTE: 0**

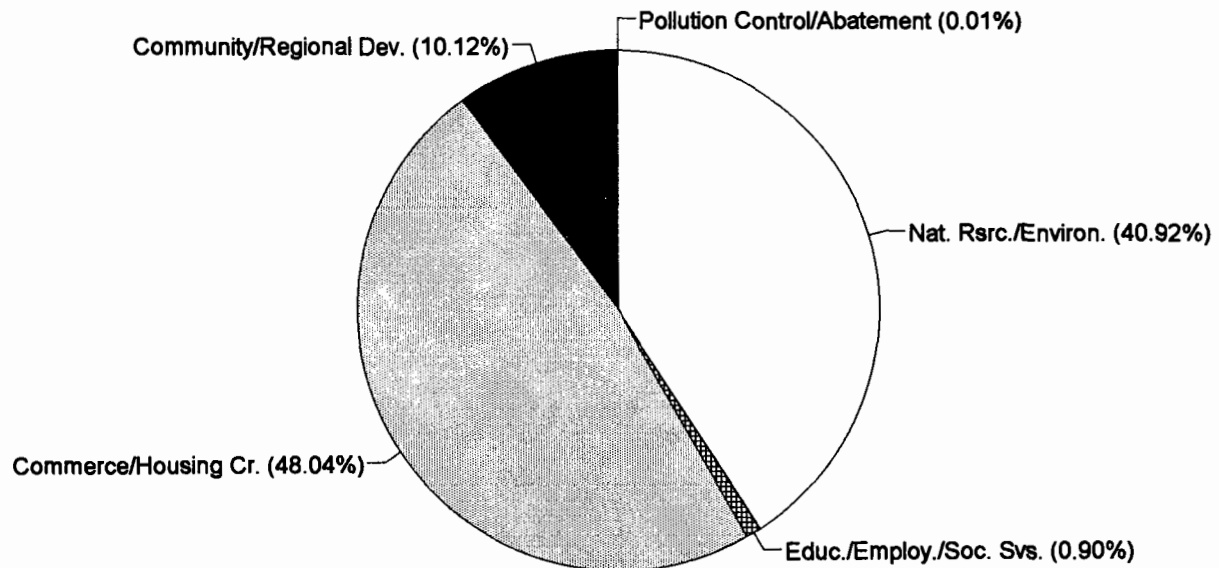
# Department of Agriculture

**FY 1994 Obligations: \$85.3 Billion**



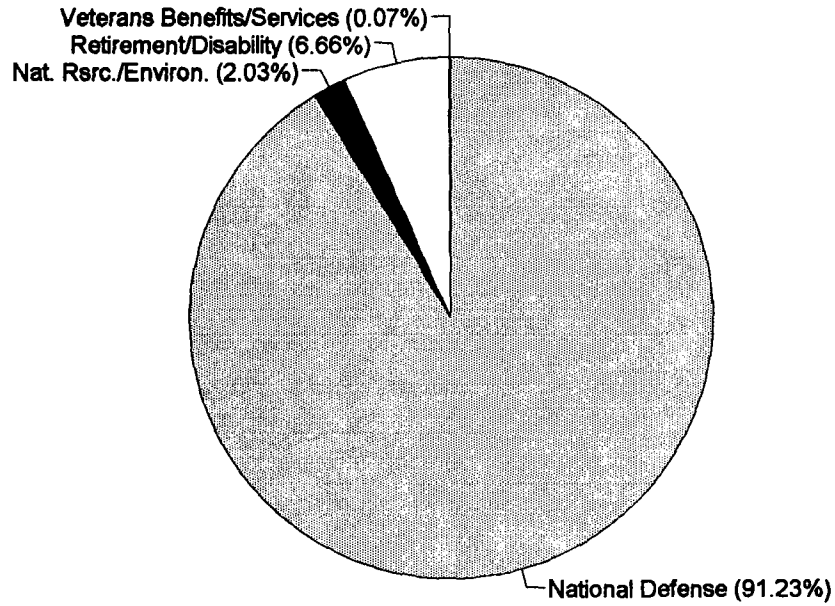
# Department of Commerce

**FY 1994 Obligations: \$5.7 Billion**



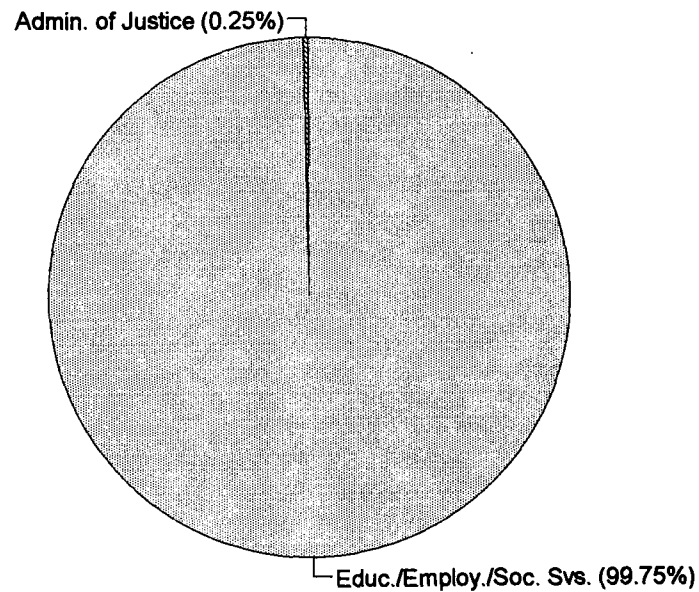
# Department of Defense

**FY 1994 Obligations: \$398.0 Billion**



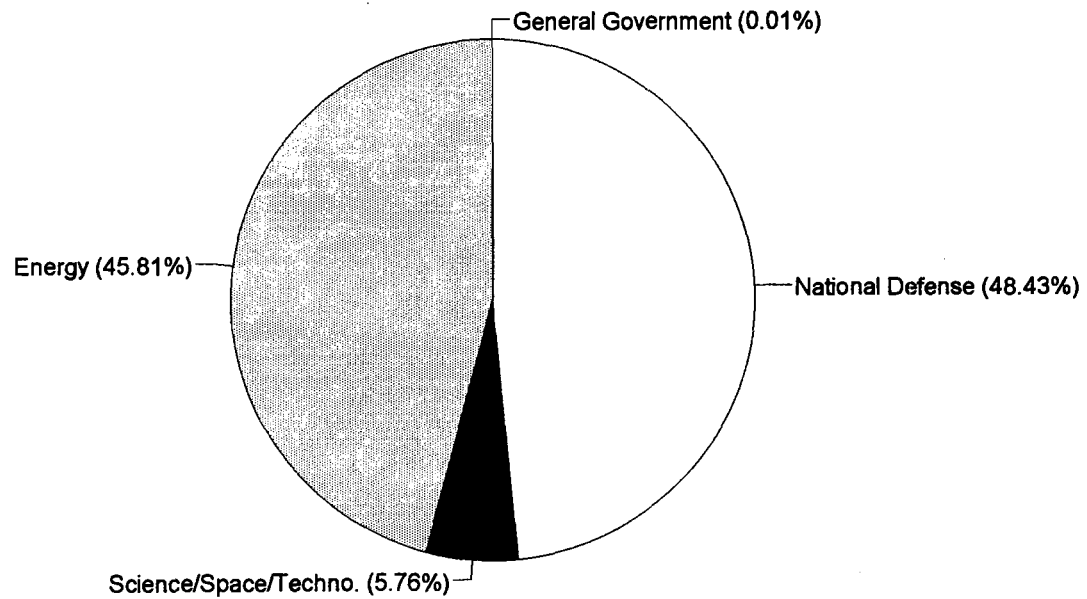
# Department of Education

**FY 1994 Obligations: \$34.2 Billion**



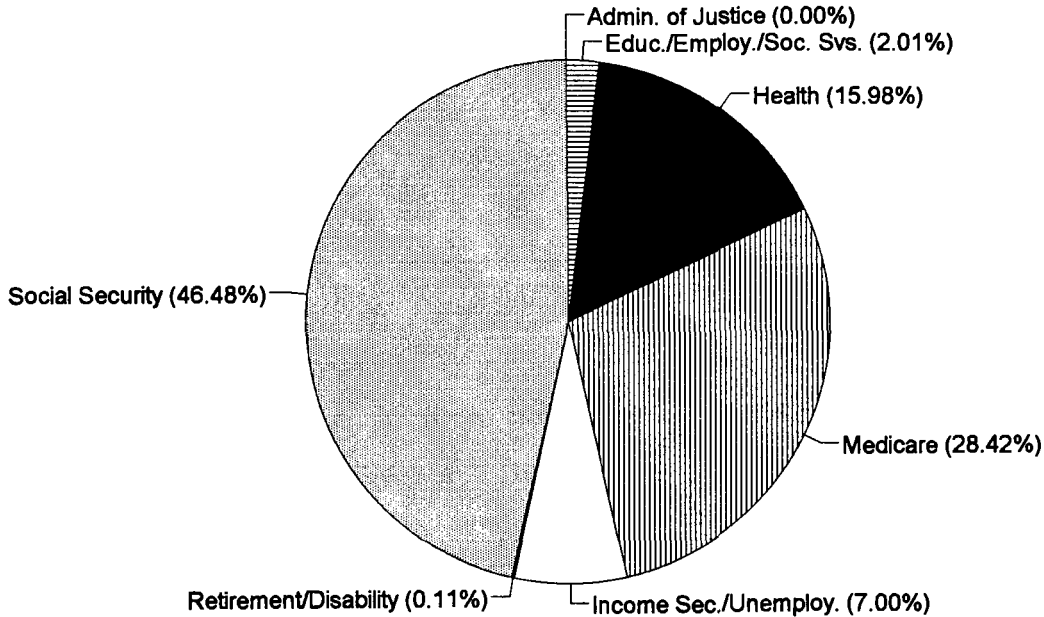
# Department of Energy

**FY 1994 Obligations: \$28.1 Billion**



# Health and Human Services

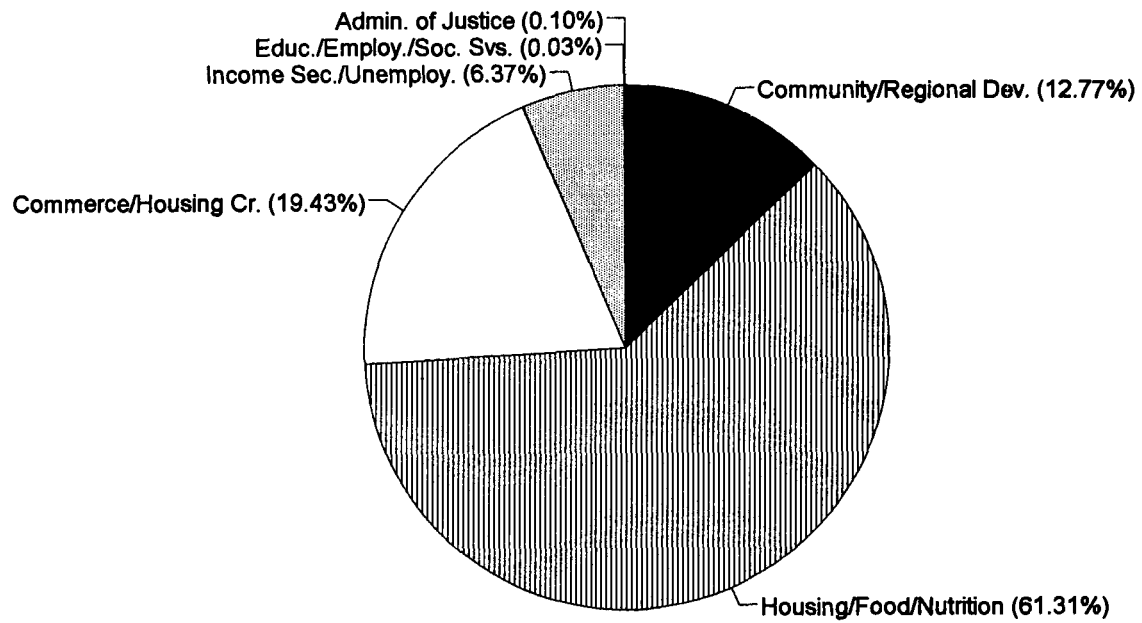
**FY 1994 Obligations: \$709.2 Billion**





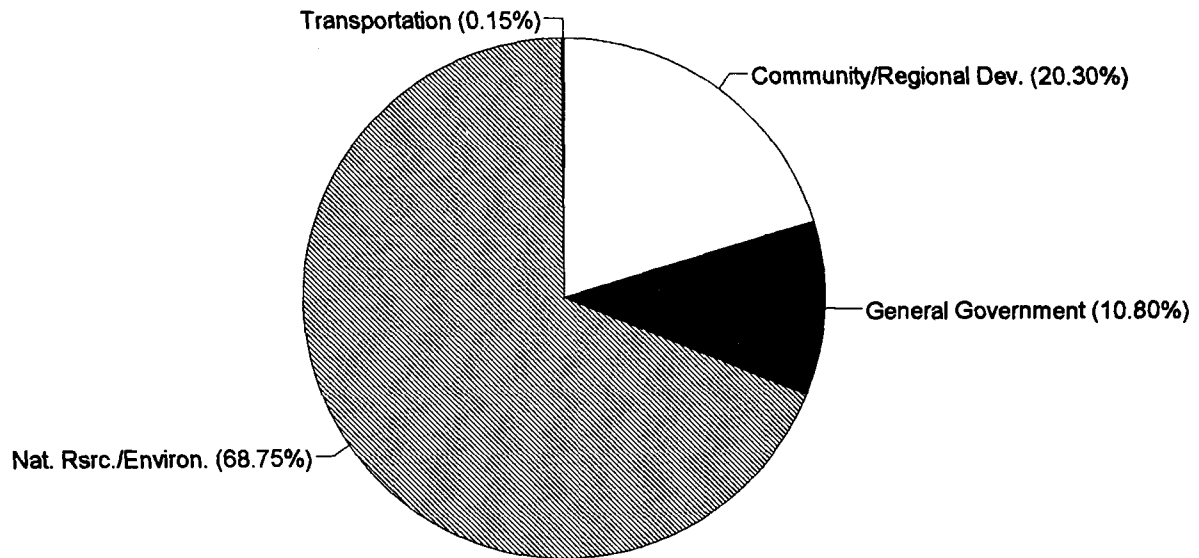
# Housing and Urban Development

**FY 1994 Obligations: \$39.9**



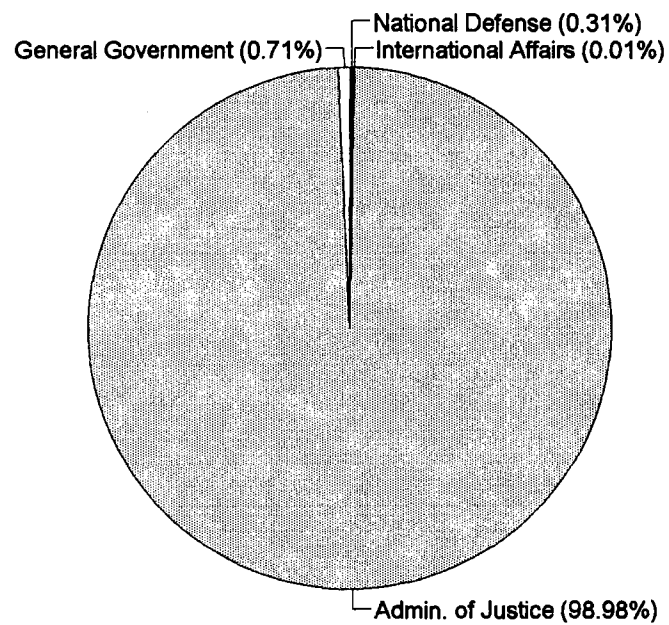
# Department of the Interior

**FY 1994 Obligations: \$11.7 Billion**



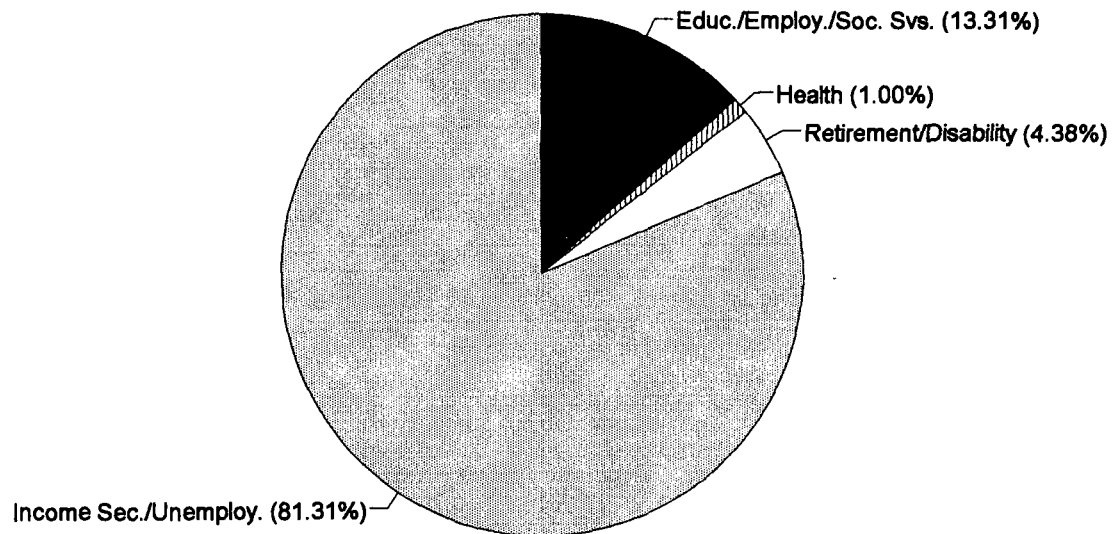
# Department of Justice

**FY 1994 Obligations: \$14.2 Billion**



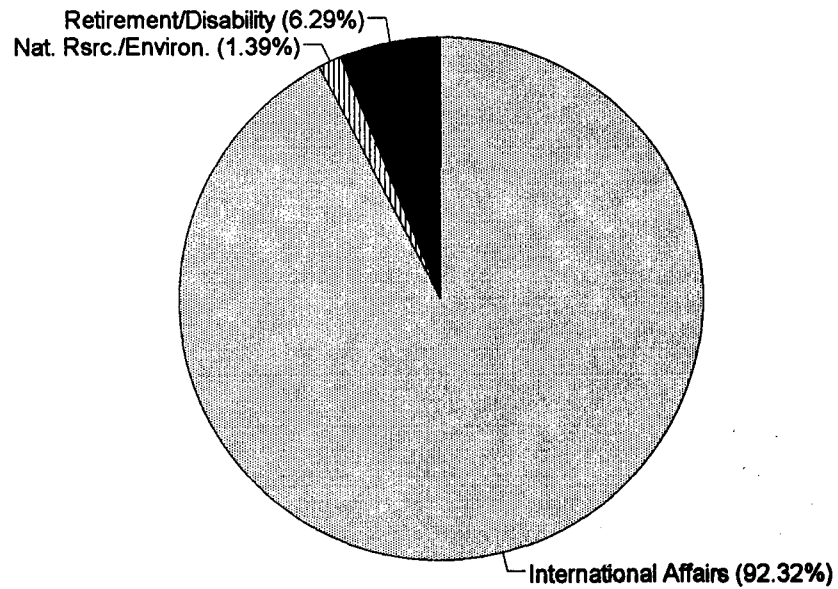
# Department of Labor

**FY 1994 Obligations: \$49.4 Billion**



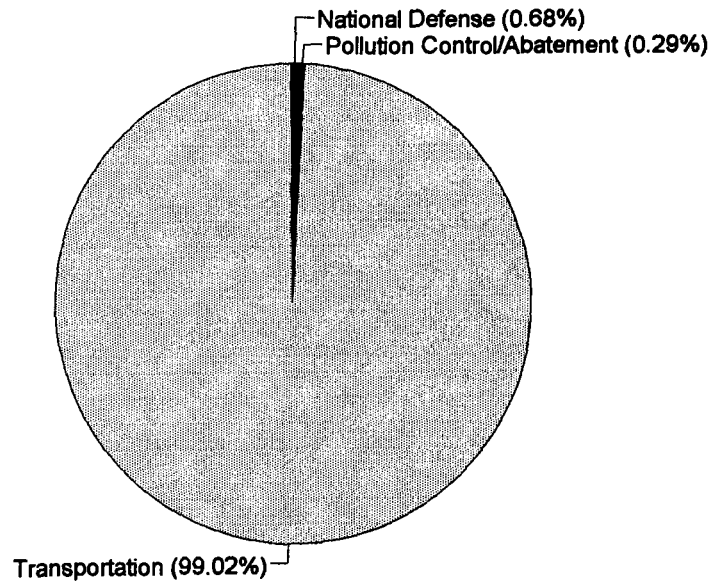
# Department of State

**FY 1994 Obligations: \$7.1 Billion**



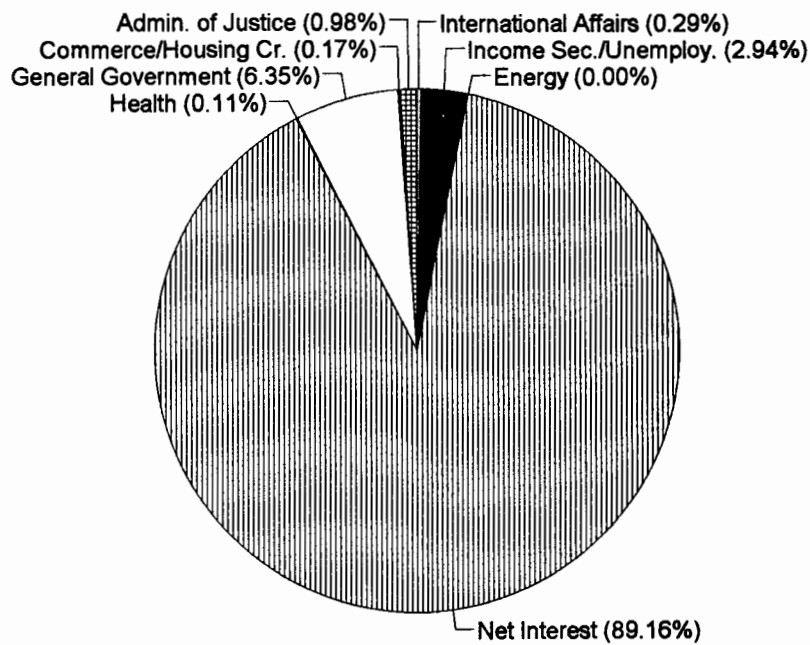
# Department of Transportation

**FY 1994 Obligations: \$45.3 Billion**



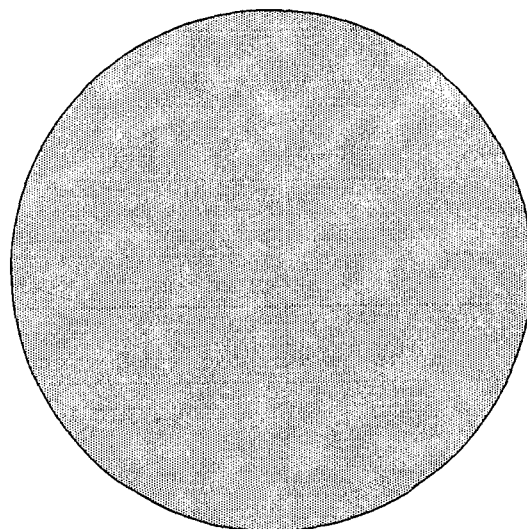
# Department of the Treasury

**FY 1994 Obligations: \$341.1 Billion**



# Department of Veterans Affairs

**FY 1994 Obligations: \$43.6 Billion**

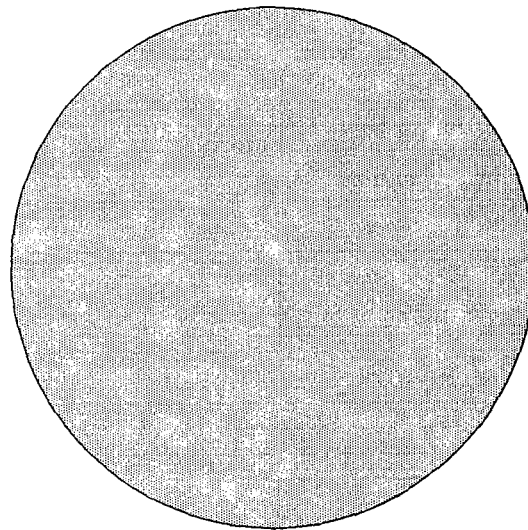


Veterans Benefits/Services (100.00%)



# Environmental Protection Agency

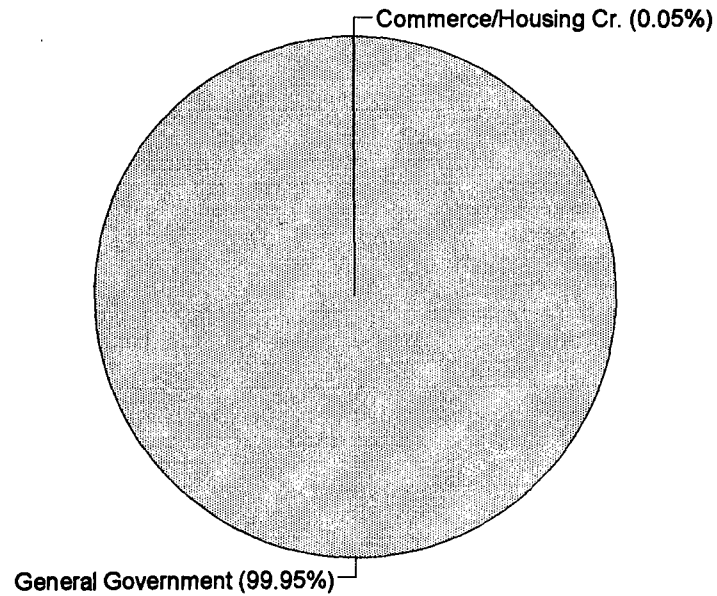
**FY 1994 Obligations: \$6.9 Billion**



Pollution Control/Abatement (100.00%)

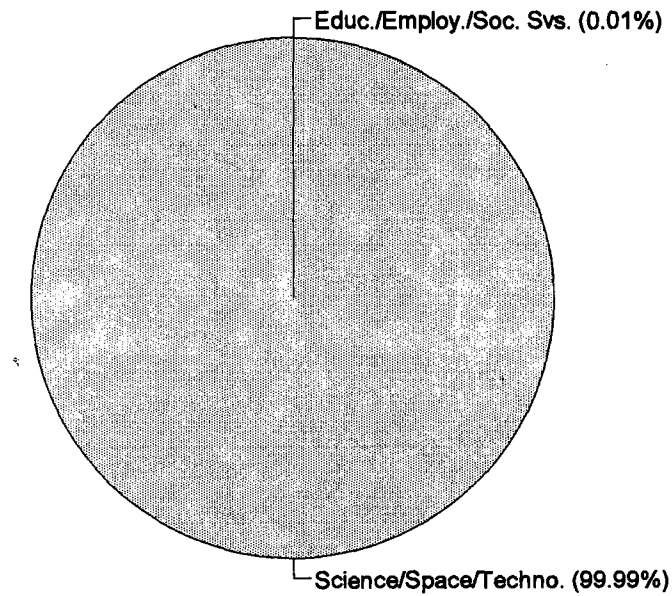
# General Services Administration

**FY 1994 Obligations: \$12.1 Billion**



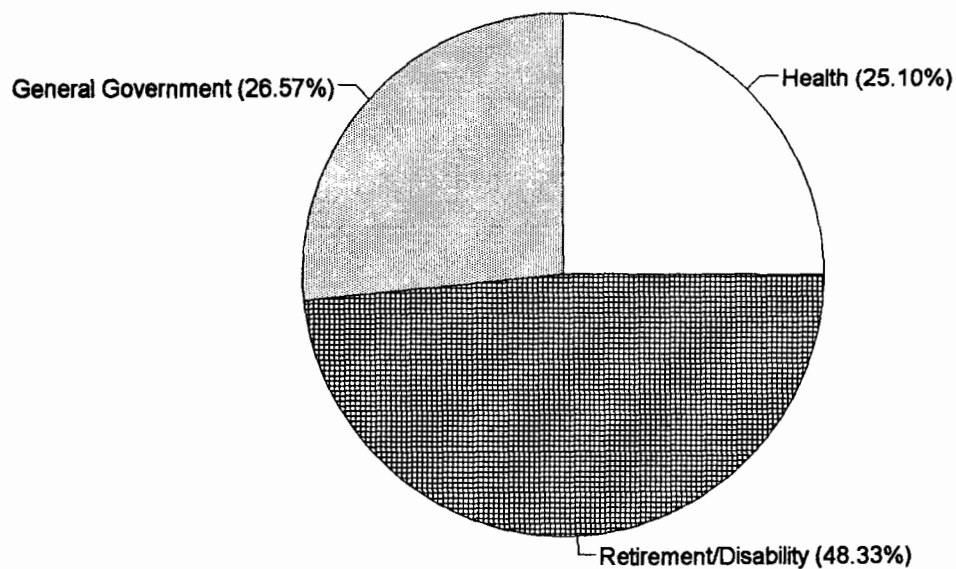
# National Aeronautics and Space Admin.

**FY 1994 Obligations: \$16.0 Billion**



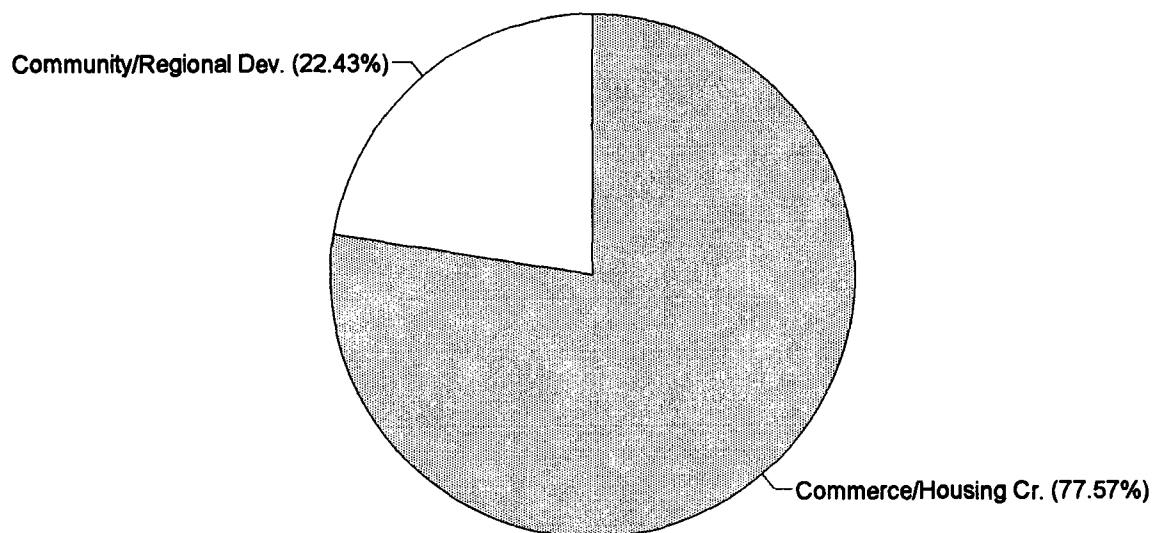
# Office of Personnel Management

**FY 1994 Obligations: \$78.0 Billion**



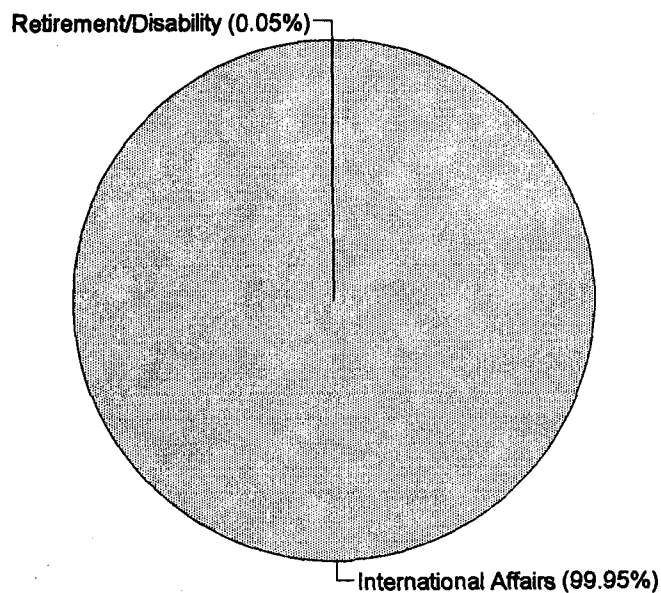
# Small Business Administration

**FY 1994 Obligations: \$1.8 Billion**



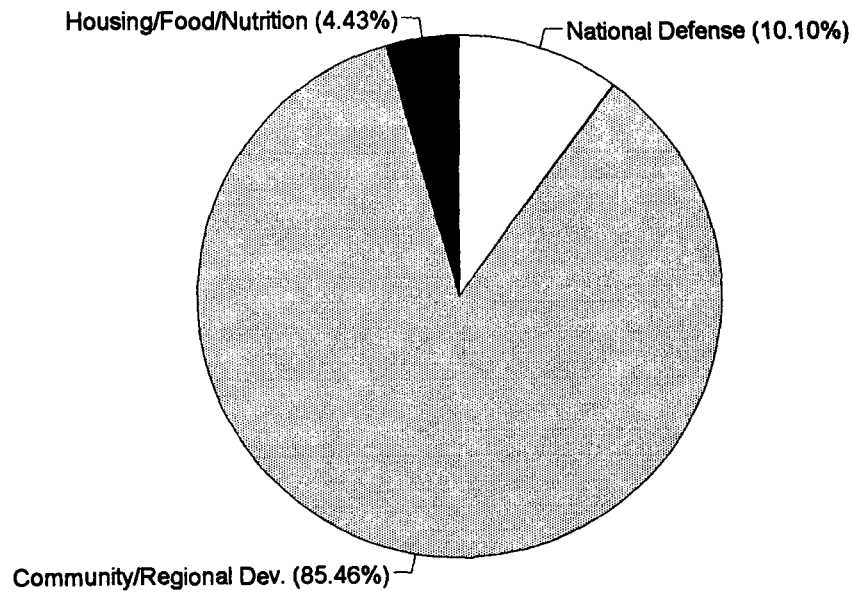
# Agency for International Development

**FY 1994 Obligations: \$5.7 Billion**



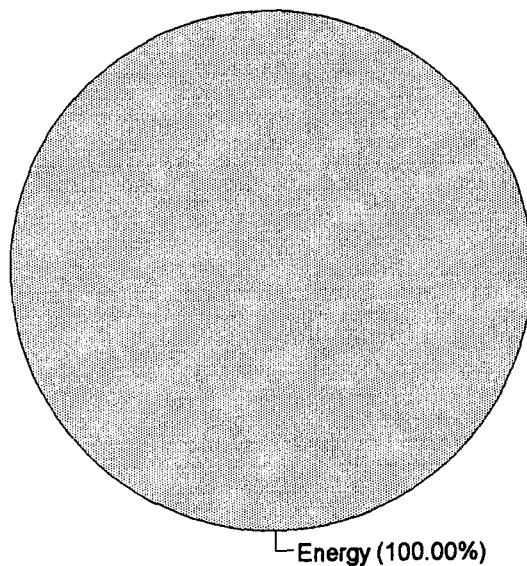
# Federal Emergency Management Agency

**FY 1994 Obligations: \$2.9 Billion**



# Nuclear Regulatory Commission

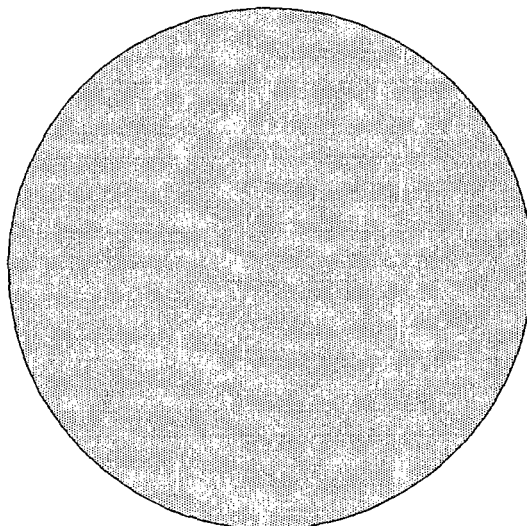
**FY 1994 Obligations: \$0.6 Billion**





# National Science Foundation

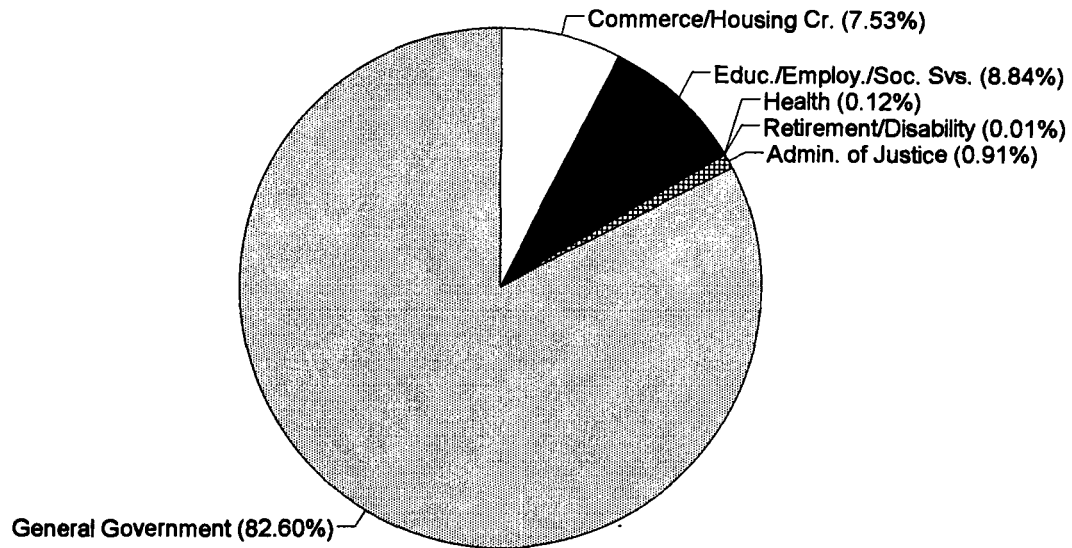
FY 1994 Obligations: \$3.1 Billion



Science/Space/Techno. (100.00%)

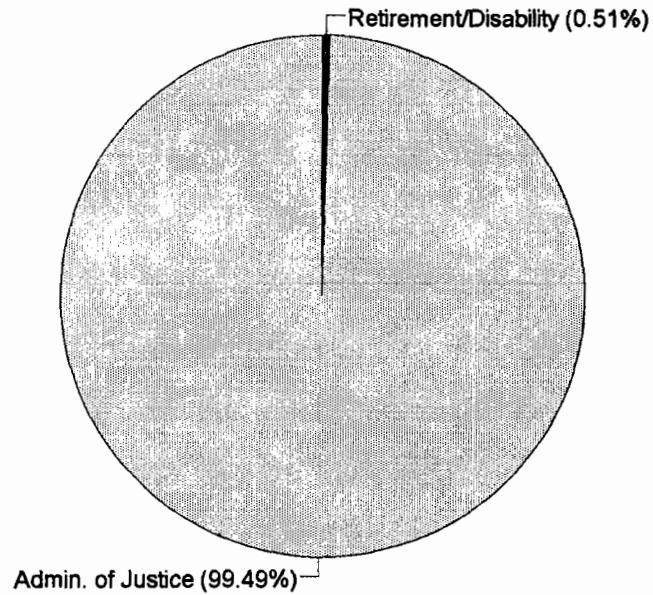
# Legislative Branch

**FY 1994 Obligations: \$3.7 Billion**



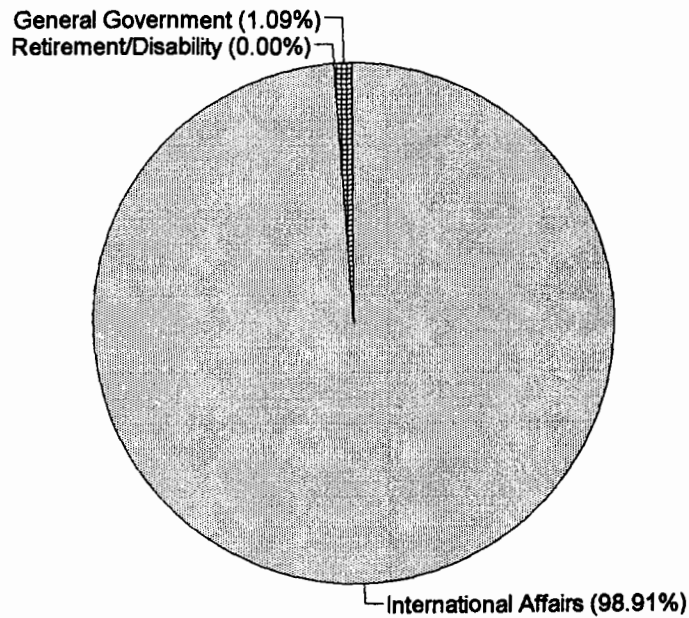
# Judicial Branch

**FY 1994 Obligations: \$3.1 Billion**



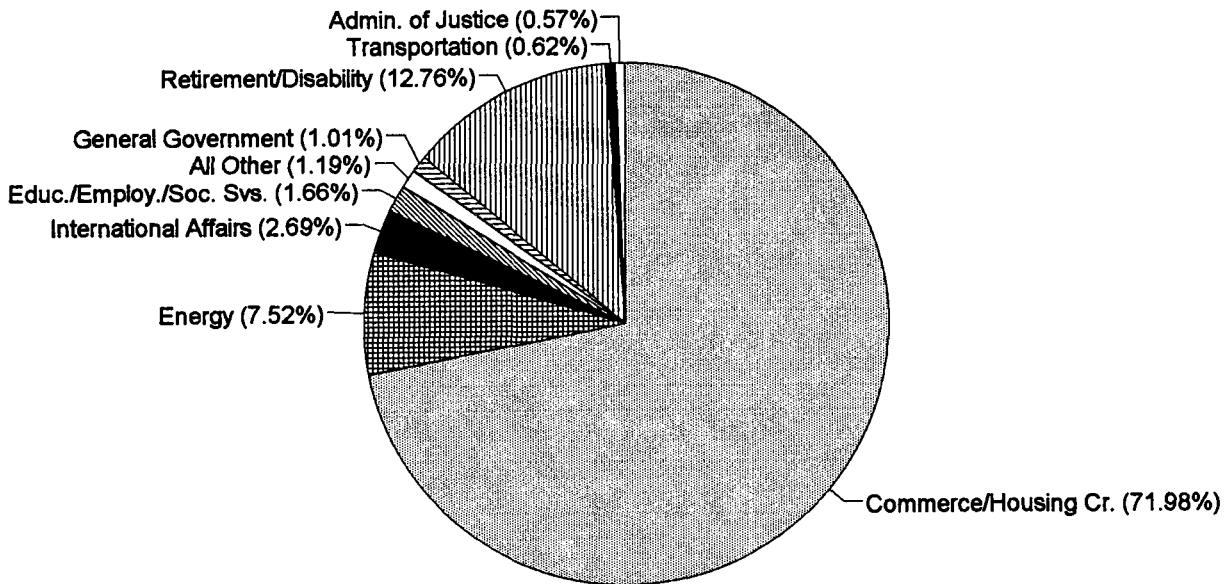
# Executive Office of the President

**FY 1994 Obligations: \$23.6 Billion**



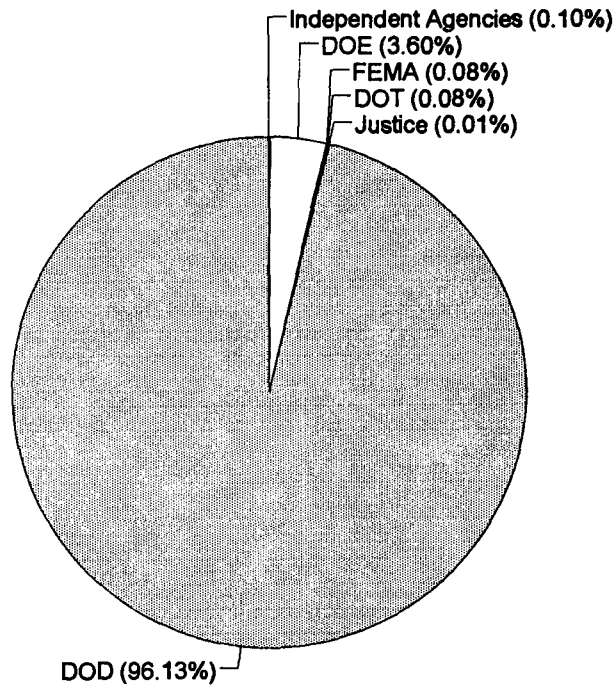
# Other Independent Agencies

**FY 1994 Obligations: \$113.9 Billion**



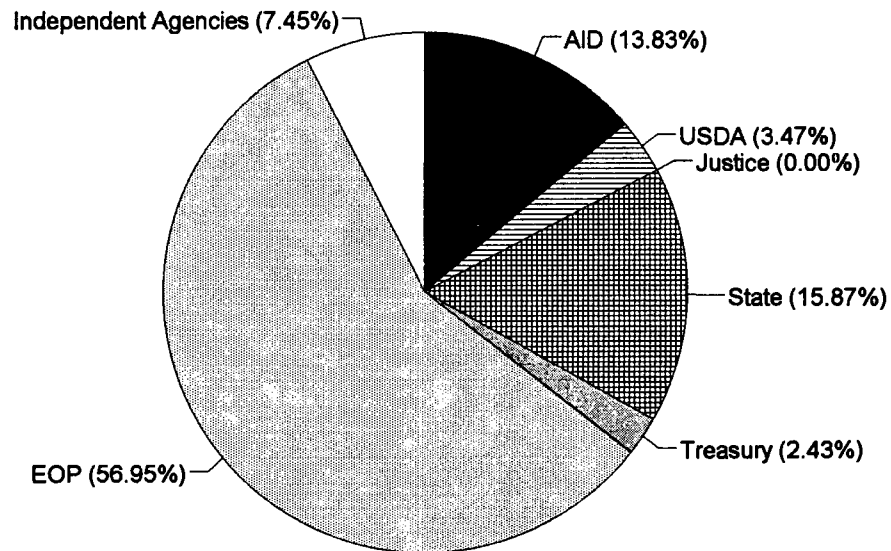
# National Defense

**FY 1994 Obligations: \$377.7 Billion**



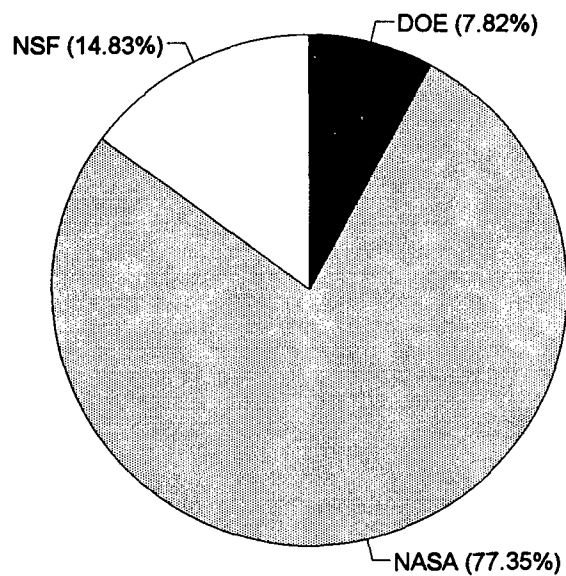
# International Affairs

**FY 1994 Obligations: \$41.1 Billion**



# Science, Space, Technology

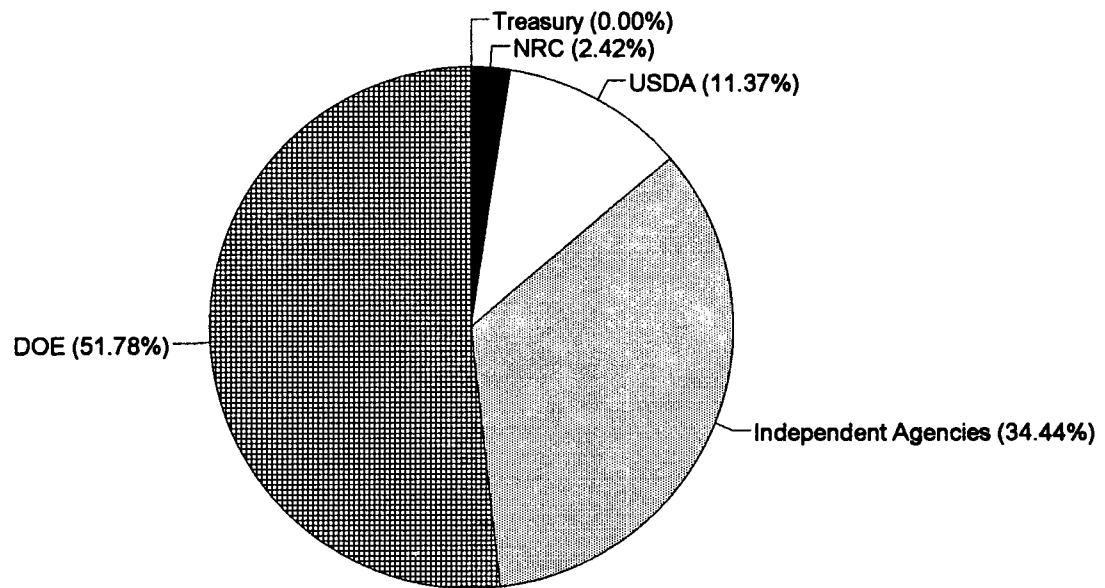
**FY 1994 Obligations: \$20.7 Billion**





# Energy

**FY 1994 Obligations: \$24.8 Billion**



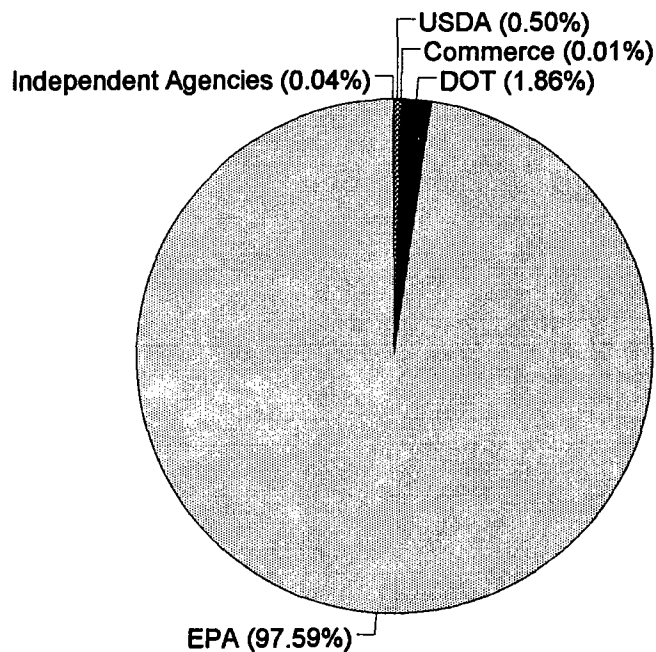
# Natural Resources and Environment

For purposes of clarity, this budget function is divided into two components:

- Pollution Control and Abatement (Page 106)
- Other Natural Resources/ Environment (Page 107)

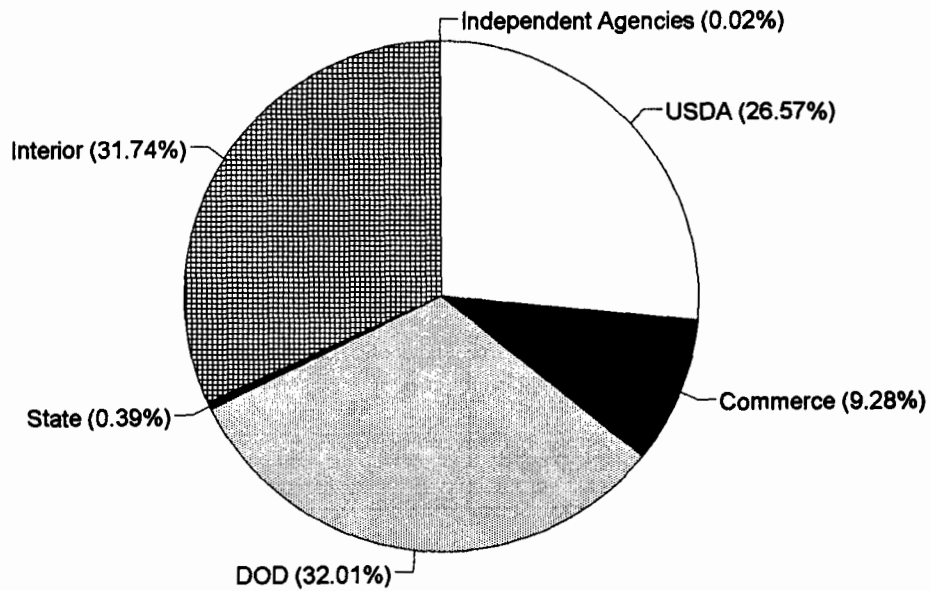
# Pollution Control and Abatement

**FY 1994 Obligations: \$7.1 Billion**



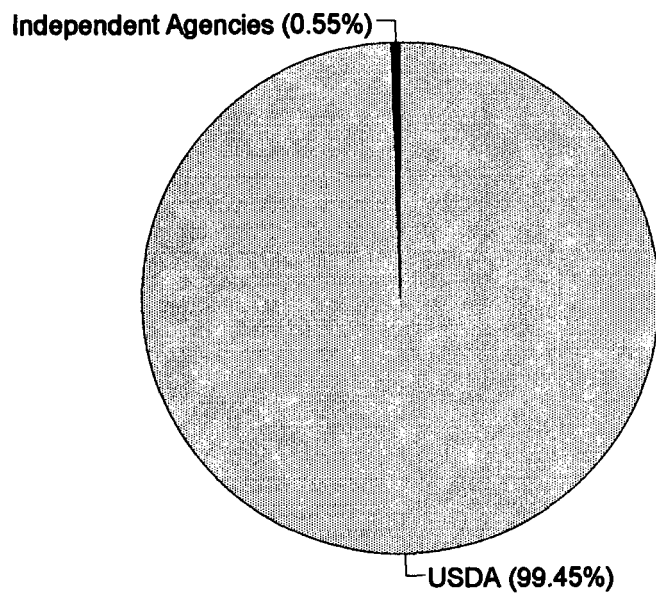
# Other Natural Resources/Environment

**FY 1994 Obligations: \$25.3 Billion**



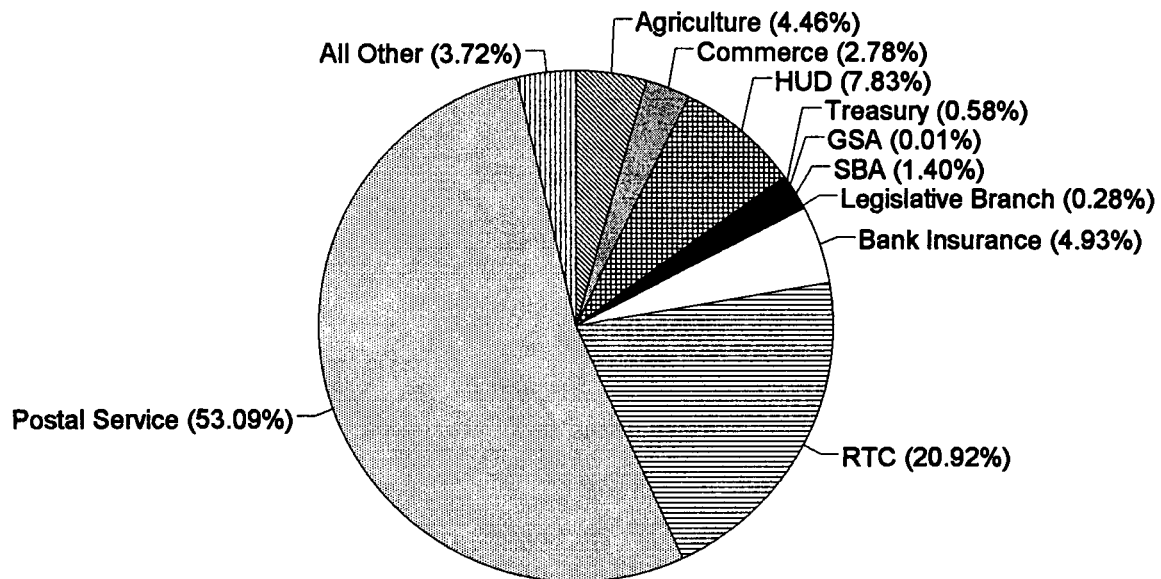
# Agriculture

**FY 1994 Obligations: \$29.1 Billion**



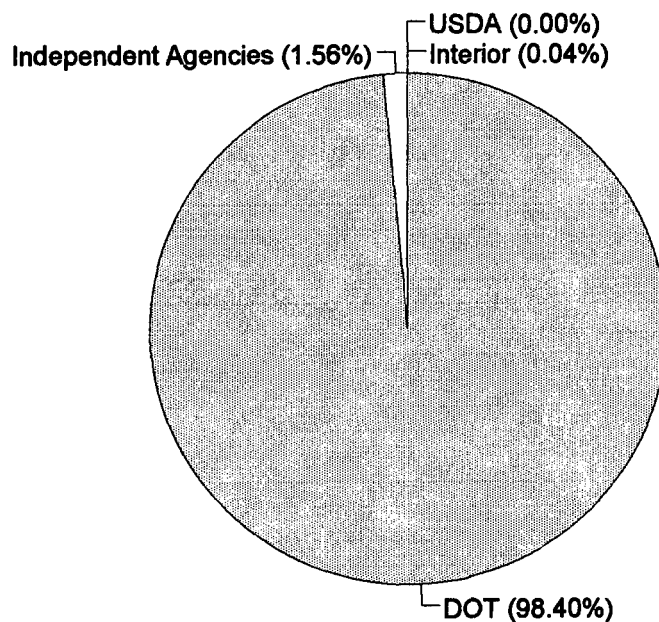
# Commerce and Housing Credit

**FY 1994 Obligations: \$99.1 Billion**



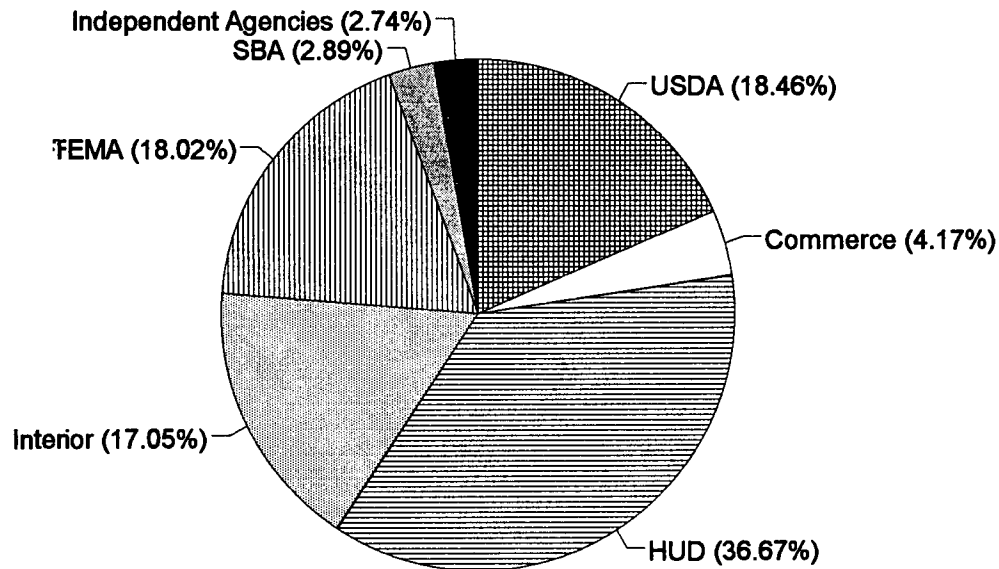
# Transportation

**FY 1994 Obligations: \$45.5 Billion**



# Community and Regional Development

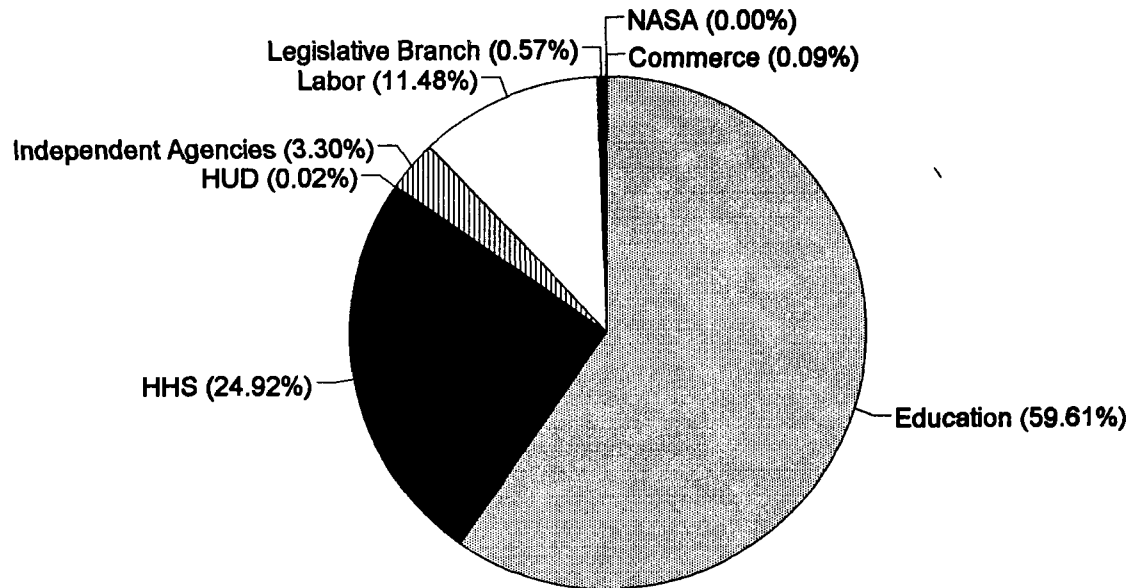
**FY 1994 Obligations: \$13.9 Billion**





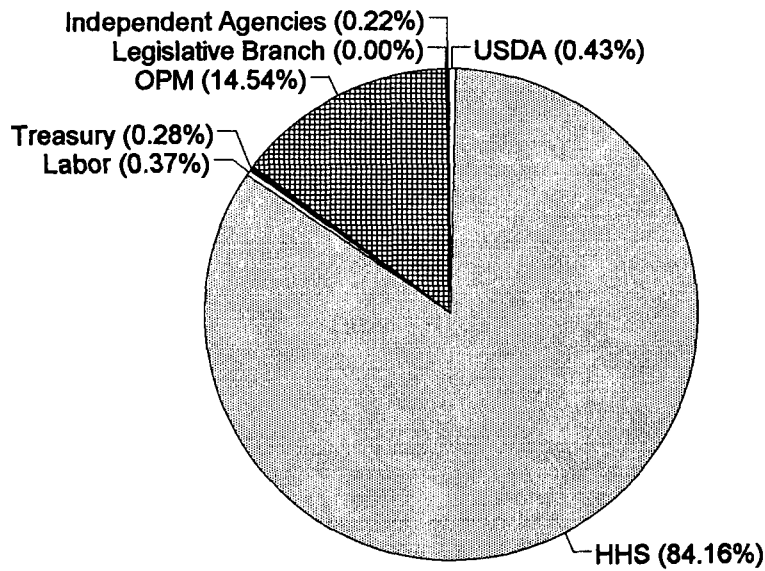
# Education, Employment, Social Services

**FY 1994 Obligations: \$57.2 Billion**



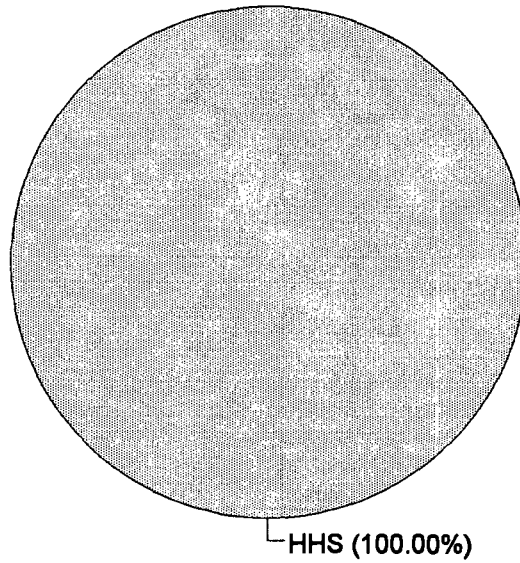
# Health

**FY 1994 Obligations: \$134.7 Billion**



# Medicare

**FY 1994 Obligations: \$201.6 Billion**



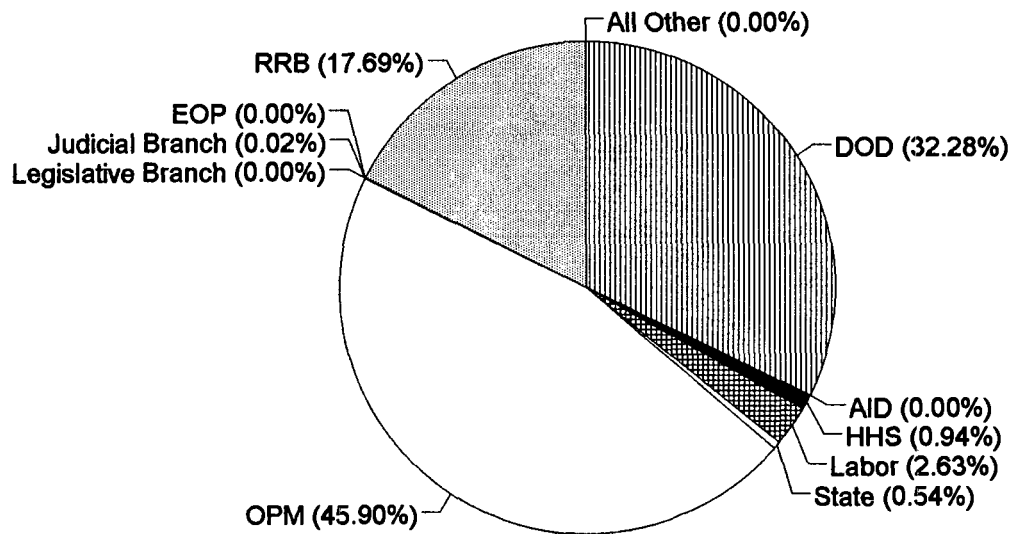
# Income Security

For purposes of clarity, this budget function is divided into three components:

- Retirement and Disability  
(Page 116)
- Housing, Food, Nutrition  
Assistance (Page 117)
- Income Security and  
Unemployment (Page 118)

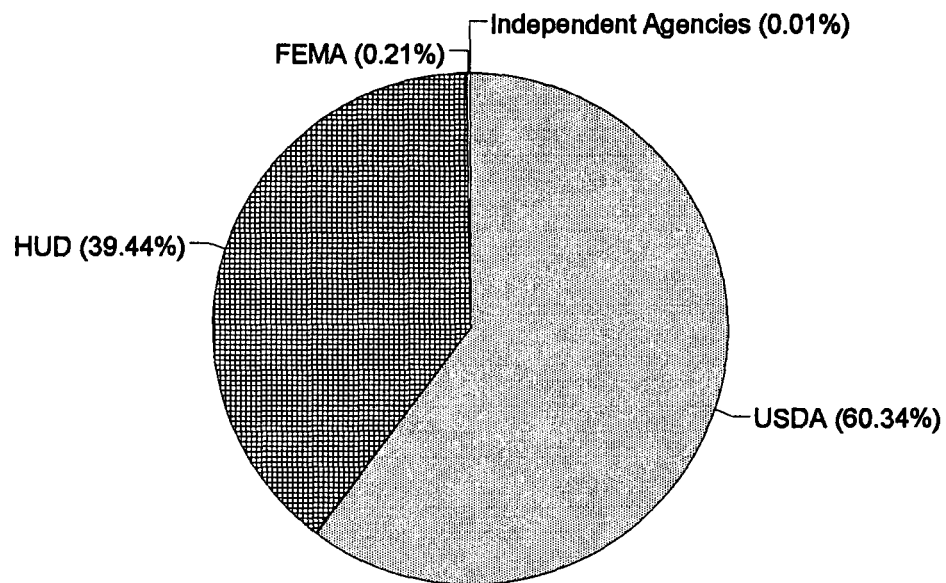
# Retirement and Disability

**FY 1994 Obligations: \$82.1 Billion**



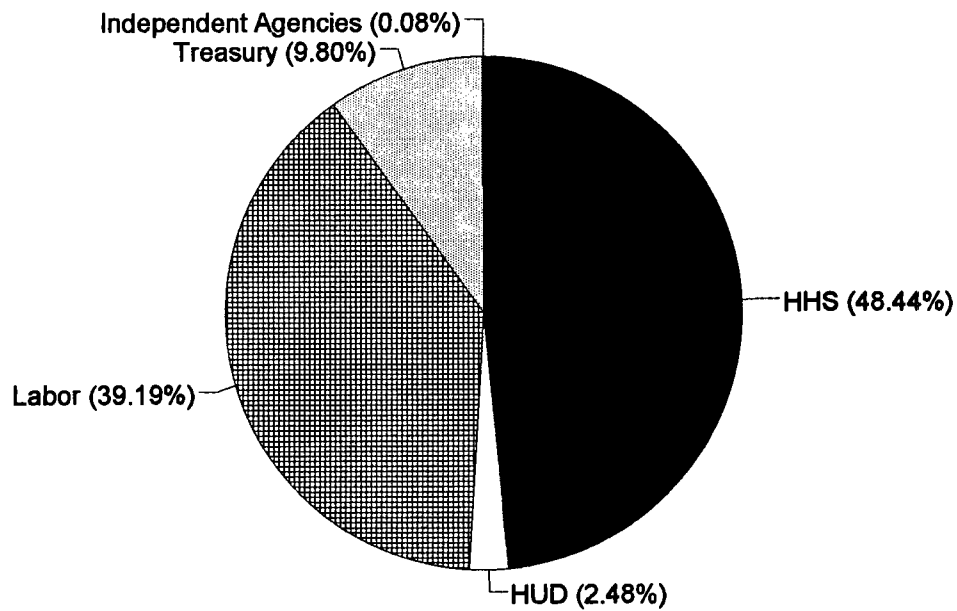
# Housing, Food, Nutrition Assistance

FY 1994 Obligations: \$62.1 Billion



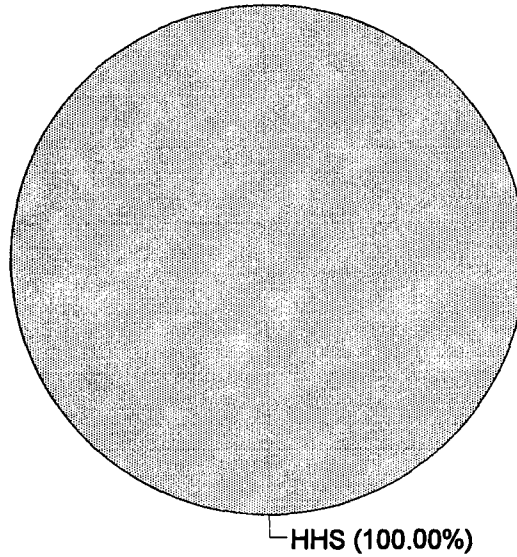
# Income Security and Unemployment

**FY 1994 Obligations: \$102.4 Billion**



# Social Security

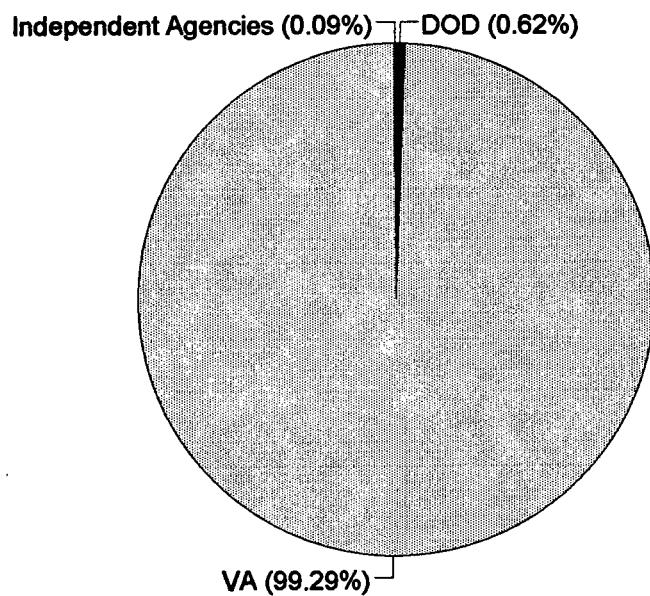
**FY 1994 Obligations: \$329.6 Billion**





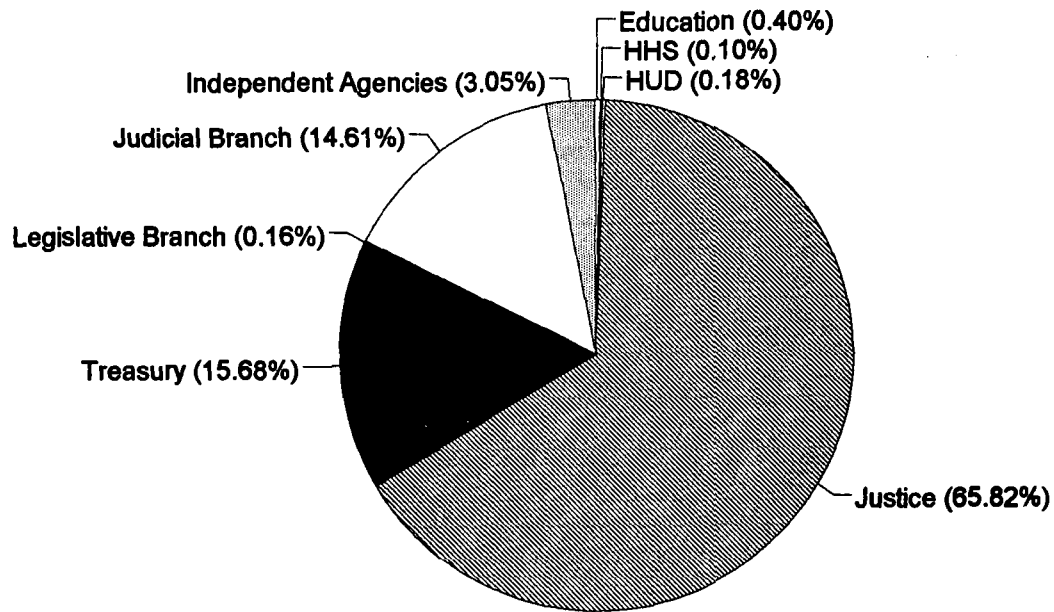
# Veterans Benefits and Services

**FY 1994 Obligations: \$43.9 Billion**



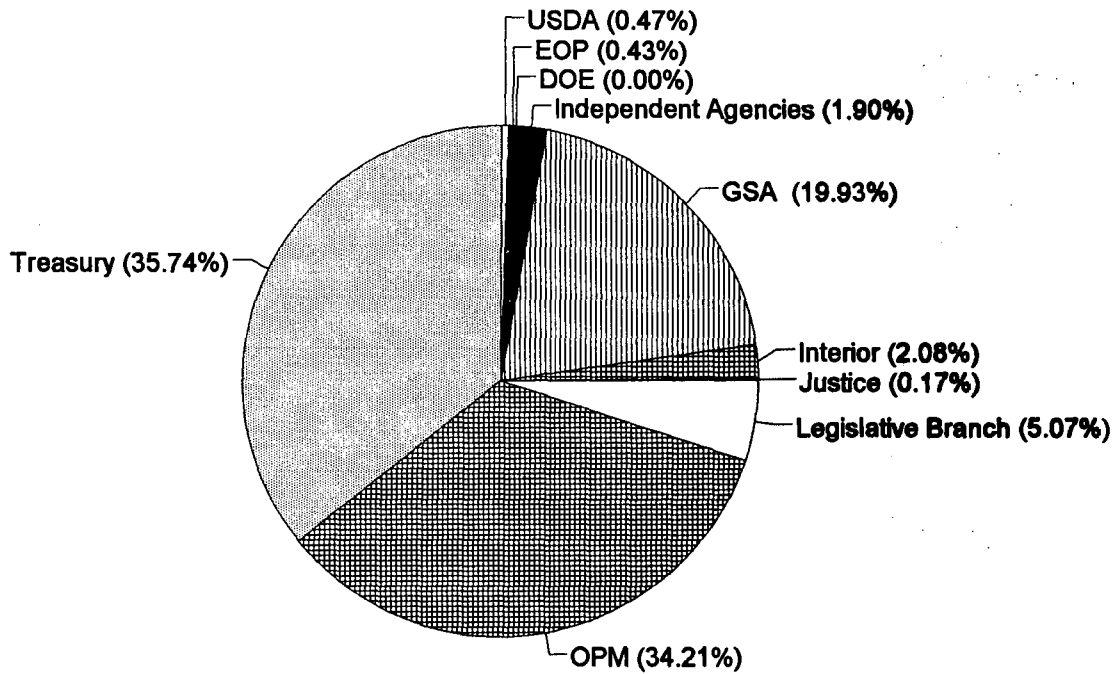
# Administration of Justice

**FY 1994 Obligations: \$21.4 Billion**



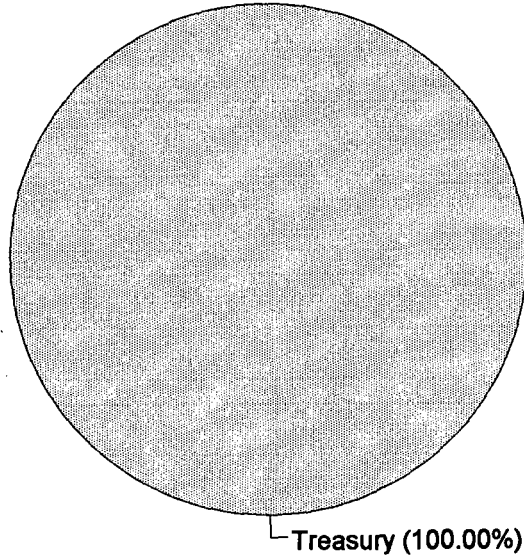
# General Government

**FY 1994 Obligations: \$60.6 Billion**



# Net Interest

**FY 1994 Obligations: \$304.1 Billion**



**Total Civilian Employment: End of Fiscal Years 1993 and 1994**

	September 1994	September 1993	Percent change
Agriculture	119,558	124,199	-3.7
Commerce	37,642	38,680	-2.7
Defense	879,651	920,510	-4.4
Education	4,813	5,002	-3.8
Energy	19,899	20,336	-2.1
Health and Human Services	128,244	130,216	-1.5
Housing and Urban Development	13,218	13,459	-1.8
Interior	80,704	84,864	-4.9
Justice	97,910	97,898	0.0
Labor	16,732	17,407	-3.9
State	25,596	26,077	-1.8
Transportation	64,896	69,144	-6.1
Treasury	156,373	156,073	0.2
Veterans Affairs	262,432	268,035	-2.1
Environmental Protection Agency	18,092	18,415	-1.8
General Services Administration	19,257	20,502	-6.1
National Aeronautics and Space Administration	23,338	24,826	-6.0
Office of Personnel Management	5,340	6,776	-21.2
Small Business Administration	6,824	5,526	23.5
Agency for International Development	4,059	4,273	-5.0
Federal Emergency Management Agency	5,221	5,099	2.4
Nuclear Regulatory Commission	3,336	3,476	-4.0
National Science Foundation	1,252	1,223	2.4
Legislative Branch	35,357	38,258	-7.6
Judicial Branch	28,035	28,120	-0.3
Executive Office of the President	1,568	1,631	-3.9
Other Independent Agencies	912,010	882,814	3.3
Total, all agencies	2,971,357	3,012,839	-1.4

Note: Excludes Central Intelligence Agency, National Security Agency, and Defense Intelligence Agency. Other Independent Agencies includes the Postal Service.

Source: United States Office Of Personnel Management, Federal Civilian Workforce Statistics: Employment and Trends as of September 1994 and ...as of September 1993.

MAJOR CONTRIBUTORS TO THIS REPORT

Michael J. Curro, Assistant Director  
Carolyn L. Litsinger, Evaluator-in-Charge  
Carolyn Yocom, Senior Evaluator  
Laura Hamilton, Auditor  
Elizabeth McClarin, Auditor

(935153)